

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014- 15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014- 15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---------------------------------|---|---------------------------------------|-------------------------|--|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| GOVERNANCE | | | | | | | | | |
| GOVERNANCE EXPENSE | (15,000) | (708,330) | | (723,330) | (273) | (156,277) | 10,341 | (567,053) | (712,989) |
| GOVERNANCE REVENUE | - | - | | - | - | - | | - | - |
| GOVERNANCE Total | (15,000) | (708,330) | | (723,330) | (273) | (156,277) | 10,341 | (567,053) | (712,989) |
| CORPORATE SUPPORT | | | | | | | | | |
| CORPORATE SUPPORT EXPENSE | (316,784) | (8,095) | - | (324,879) | (232,706) | (392,838) | (16,613) | 10,645 | (341,492) |
| CORPORATE SUPPORT REVENUE | - | 86,450 | | 86,450 | - | 18,582 | 162 | 67,868 | 86,612 |
| CORPORATE SUPPORT Total | (316,784) | 78,355 | - | (238,429) | (232,706) | (374,256) | (16,451) | 78,513 | (254,880) |
| TECHNICAL SERVICES | | | | | | | | | |
| TECHNICAL SERVICES EXPENSE | - | (213,770) | | (213,770) | (14,609) | (74,608) | - | (139,162) | (213,770) |
| TECHNICAL SERVICES REVENUE | - | - | | - | - | 1,170 | (1,170) | (1,170) | (1,170) |
| TECHNICAL SERVICES Total | - | (213,770) | | (213,770) | (14,609) | (73,438) | (1,170) | (140,332) | (214,940) |
| PLANT SERVICES | | | | | | | | | |
| PLANT SERVICES EXPENSE | - | (1,172,900) | | (1,172,900) | (112,245) | (140,417) | | (1,032,483) | (1,172,900) |
| PLANT SERVICES REVENUE | - | 1,172,900 | | 1,172,900 | - | 140,417 | | 1,032,483 | 1,172,900 |
| PLANT SERVICES Total | - | - | | - | (112,245) | 0 | | (0) | - |
| OVERHEAD | | | | | | | | | |
| OVERHEAD EXPENSE | - | - | | - | (1,091) | (64,345) | (64,350) | 64,345 | (64,350) |
| OVERHEAD REVENUE | - | - | | - | - | 64,345 | 64,350 | (64,345) | 64,350 |
| OVERHEAD Total | - | - | | - | (1,091) | (0) | - | 0 | - |
| EMERGENCY SERVICES | | | | | | | | | |
| EMERGENCY SERVICES EXPENSE | - | (409,359) | | (409,359) | - | (65,190) | | (344,169) | (409,359) |
| EMERGENCY SERVICES REVENUE | - | 83,100 | | 83,100 | - | 10,600 | | 72,500 | 83,100 |
| EMERGENCY SERVICES Total | - | (326,259) | | (326,259) | - | (54,590) | | (271,669) | (326,259) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014- 15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014- 15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---------------------------------------|---|---------------------------------------|-------------------------|--|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| HACC | | | | | | | | | |
| HACC EXPENSE | - | (280,740) | | (280,740) | (19,202) | (113,875) | (1,558) | (166,865) | (282,298) |
| HACC REVENUE | - | 233,840 | | 233,840 | - | 94,386 | 59,565 | 139,454 | 293,405 |
| HACC Total | - | (46,900) | | (46,900) | (19,202) | (19,489) | 58,007 | (27,411) | 11,107 |
| OTHER COMMUNITY SERVICES | | | | | | | | | |
| OTHER COMMUNITY SERVICES EXPENSE | (8,887) | (203,830) | | (212,717) | (1,678) | (48,396) | (2,105) | (164,321) | (214,822) |
| OTHER COMMUNITY SERVICES REVENUE | - | 11,700 | | 11,700 | - | 925 | 900 | 10,775 | 12,600 |
| OTHER COMMUNITY SERVICES Total | (8,887) | (192,130) | | (201,017) | (1,678) | (47,471) | (1,205) | (153,546) | (202,222) |
| CEMETERY | | | | | | | | | |
| CEMETERY EXPENSE | (20,000) | (124,130) | - | (144,130) | (4,532) | (43,467) | | (100,663) | (144,130) |
| CEMETERY REVENUE | - | 107,000 | | 107,000 | - | 38,967 | 545 | 68,033 | 107,545 |
| CEMETERY Total | (20,000) | (17,130) | - | (37,130) | (4,532) | (4,500) | 545 | (32,630) | (36,585) |
| EARLY INTERVENTION | | | | | | | | | |
| EARLY INTERVENTION EXPENSE | - | (97,580) | | (97,580) | (7,518) | (36,183) | (8,760) | (61,397) | (106,340) |
| EARLY INTERVENTION REVENUE | - | 74,576 | | 74,576 | - | 68,194 | 1,355 | 6,382 | 75,931 |
| EARLY INTERVENTION Total | - | (23,004) | | (23,004) | (7,518) | 32,011 | (7,405) | (55,015) | (30,409) |
| HOUSING | | | | | | | | | |
| HOUSING EXPENSE | - | (36,240) | | (36,240) | - | (11,161) | (62) | (25,079) | (36,302) |
| HOUSING REVENUE | - | 15,860 | | 15,860 | - | 4,880 | | 10,980 | 15,860 |
| HOUSING Total | - | (20,380) | | (20,380) | - | (6,281) | (62) | (14,099) | (20,442) |
| ENVIRONMENTAL SERVICES | | | | | | | | | |
| ENVIRONMENTAL SERVICES EXPENSE | (72,950) | (585,630) | | (658,580) | (10,796) | (294,757) | (6,468) | (369,358) | (665,048) |
| ENVIRONMENTAL SERVICES REVENUE | 70,000 | 156,220 | | 226,220 | - | 72,078 | 1,970 | 154,142 | 228,190 |
| ENVIRONMENTAL SERVICES Total | (2,950) | (429,410) | | (432,360) | (10,796) | (222,679) | (4,498) | (215,216) | (436,858) |

Appendix "A"

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014- 15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014- 15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|---------------------------------------|-------------------------|--|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| DOMESTIC WASTE MANAGEMENT | | | | | | | | | |
| DOMESTIC WASTE MANAGEMENT EXPENSE | - | (1,152,404) | - | (1,152,404) | (143,019) | (374,225) | (21,360) | (778,179) | (1,173,764) |
| DOMESTIC WASTE MANAGEMENT REVENUE | - | 1,152,404 | - | 1,152,404 | - | 987,778 | 21,360 | 164,626 | 1,173,764 |
| DOMESTIC WASTE MANAGEMENT Total | - | - | - | - | (143,019) | 613,553 | - | (613,553) | - |
| STORMWATER DRAINAGE | | | | | | | | | |
| STORMWATER DRAINAGE EXPENSE | (130,083) | (2,080,972) | - | (2,211,055) | (98,419) | (256,466) | (42,672) | (1,954,589) | (2,253,727) |
| STORMWATER DRAINAGE REVENUE | 20,000 | 1,075,510 | - | 1,095,510 | - | 72,184 | 190 | 1,023,326 | 1,095,700 |
| STORMWATER DRAINAGE Total | (110,083) | (1,005,462) | - | (1,115,545) | (98,419) | (184,282) | (42,482) | (931,263) | (1,158,027) |
| ENVIRONMENTAL PROTECTION | | | | | | | | | |
| ENVIRONMENTAL PROTECTION EXPENSE | (29,237) | (124,800) | - | (154,037) | (398) | (34,696) | - | (119,341) | (154,037) |
| ENVIRONMENTAL PROTECTION REVENUE | - | - | - | - | - | - | - | - | - |
| ENVIRONMENTAL PROTECTION Total | (29,237) | (124,800) | - | (154,037) | (398) | (34,696) | - | (119,341) | (154,037) |
| WATER SUPPLIES | | | | | | | | | |
| WATER SUPPLIES EXPENSE | - | (3,070,580) | - | (3,070,580) | (120,225) | (819,545) | (96,316) | (2,251,035) | (3,166,896) |
| WATER SUPPLIES REVENUE | - | 3,070,580 | - | 3,070,580 | - | 2,309,459 | 96,316 | 761,121 | 3,166,896 |
| WATER SUPPLIES Total | - | - | - | - | (120,225) | 1,489,914 | - | (1,489,914) | - |
| SEWERAGE SERVICES | | | | | | | | | |
| SEWERAGE SERVICES EXPENSE | - | (2,517,219) | - | (2,517,219) | (36,167) | (506,759) | (460) | (2,010,460) | (2,517,679) |
| SEWERAGE SERVICES REVENUE | - | 2,517,219 | - | 2,517,219 | - | 2,012,655 | 460 | 504,564 | 2,517,679 |
| SEWERAGE SERVICES Total | - | - | - | - | (36,167) | 1,505,896 | - | (1,505,896) | - |
| PUBLIC LIBRARIES | | | | | | | | | |
| PUBLIC LIBRARIES EXPENSE | - | (622,960) | - | (622,960) | (35,150) | (221,217) | (23,160) | (401,743) | (646,120) |
| PUBLIC LIBRARIES REVENUE | - | 47,800 | - | 47,800 | - | 2,681 | - | 45,119 | 47,800 |
| PUBLIC LIBRARIES Total | - | (575,160) | - | (575,160) | (35,150) | (218,536) | (23,160) | (356,624) | (598,320) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014- 15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014- 15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|----------------------------------|---|---------------------------------------|-------------------------|--|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| COMMUNITY AMENITIES | | | | | | | | | |
| COMMUNITY AMENITIES EXPENSE | (4,500) | (485,125) | - | (489,625) | (20,616) | (177,383) | (11,870) | (312,242) | (501,495) |
| COMMUNITY AMENITIES REVENUE | - | - | - | - | - | - | - | - | - |
| COMMUNITY AMENITIES Total | (4,500) | (485,125) | - | (489,625) | (20,616) | (177,383) | (11,870) | (312,242) | (501,495) |
| RECREATION | | | | | | | | | |
| RECREATION EXPENSE | (258,680) | (784,385) | - | (1,043,065) | (44,545) | (403,805) | (82,255) | (639,260) | (1,125,320) |
| RECREATION REVENUE | 473,000 | 500 | - | 473,500 | - | 300,000 | 27,500 | 173,500 | 501,000 |
| RECREATION Total | 214,320 | (783,885) | - | (569,565) | (44,545) | (103,805) | (54,755) | (465,760) | (624,320) |
| SWIMMING POOL | | | | | | | | | |
| SWIMMING POOL EXPENSE | (50,000) | (347,280) | - | (397,280) | (64) | (119,899) | (200) | (277,381) | (397,480) |
| SWIMMING POOL REVENUE | - | 138,070 | - | 138,070 | - | - | - | 138,070 | 138,070 |
| SWIMMING POOL Total | (50,000) | (209,210) | - | (259,210) | (64) | (119,899) | (200) | (139,311) | (259,410) |
| QUARRIES & PITS | | | | | | | | | |
| QUARRIES & PITS EXPENSE | - | (67,500) | - | (67,500) | - | (2,667) | (11,250) | (64,833) | (78,750) |
| QUARRIES & PITS REVENUE | - | 90,000 | - | 90,000 | - | - | (11,250) | 90,000 | 78,750 |
| QUARRIES & PITS Total | - | 22,500 | - | 22,500 | - | (2,667) | (22,500) | 25,167 | - |
| SHIRE ROADS | | | | | | | | | |
| SHIRE ROADS EXPENSE | (1,310,165) | (8,106,841) | - | (9,417,006) | (182,665) | (1,858,048) | (39,815) | (7,558,958) | (9,456,821) |
| SHIRE ROADS REVENUE | 52,698 | 2,267,100 | - | 2,319,798 | - | 332,922 | 30,106 | 1,986,876 | 2,349,904 |
| SHIRE ROADS Total | (1,257,467) | (5,839,741) | - | (7,097,208) | (182,665) | (1,525,126) | (9,709) | (5,572,082) | (7,106,917) |
| AERODROMES | | | | | | | | | |
| AERODROMES EXPENSE | (71,371) | (206,040) | - | (277,411) | (828) | (92,373) | (420) | (185,038) | (277,831) |
| AERODROMES REVENUE | - | 23,000 | - | 23,000 | - | 3,730 | - | 19,270 | 23,000 |
| AERODROMES Total | (71,371) | (183,040) | - | (254,411) | (828) | (88,643) | (420) | (165,768) | (254,831) |

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|---|---|---------------------------------------|-------------------------|--|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| CAR PARKING | | | | | | | | | |
| CAR PARKING EXPENSE | - | (4,900) | | (4,900) | - | (1,225) | | (3,675) | (4,900) |
| CAR PARKING REVENUE | - | - | | - | - | - | | - | - |
| CAR PARKING Total | - | (4,900) | | (4,900) | - | (1,225) | | (3,675) | (4,900) |
| RMS | | | | | | | | | |
| RMS EXPENSE | (131,355) | (1,006,000) | | (1,137,355) | (12,026) | (376,071) | (11,145) | (761,284) | (1,148,500) |
| RMS REVENUE | - | 1,006,000 | | 1,006,000 | - | 267,500 | 142,500 | 738,500 | 1,148,500 |
| RMS Total | (131,355) | - | | (131,355) | (12,026) | (108,571) | 131,355 | (22,784) | - |
| CARAVAN PARKS | | | | | | | | | |
| CARAVAN PARKS EXPENSE | - | (18,140) | | (18,140) | - | (6,763) | (3,200) | (11,377) | (21,340) |
| CARAVAN PARKS REVENUE | - | 32,000 | | 32,000 | - | 10,667 | | 21,333 | 32,000 |
| CARAVAN PARKS Total | - | 13,860 | | 13,860 | - | 3,904 | (3,200) | 9,956 | 10,660 |
| TOURISM & AREA PROMOTION | | | | | | | | | |
| TOURISM & AREA PROMOTION EXPENSE | (24,750) | (172,790) | | (197,540) | (345) | (62,435) | (1,260) | (135,105) | (198,800) |
| TOURISM & AREA PROMOTION REVENUE | - | - | | - | - | - | | - | - |
| TOURISM & AREA PROMOTION Total | (24,750) | (172,790) | | (197,540) | (345) | (62,435) | (1,260) | (135,105) | (198,800) |
| BUSINESS DEVELOPMENT | | | | | | | | | |
| BUSINESS DEVELOPMENT EXPENSE | (19,300) | (460,840) | | (480,140) | - | (110,076) | (3,295) | (370,064) | (483,435) |
| BUSINESS DEVELOPMENT REVENUE | - | 6,000 | | 6,000 | - | - | | 6,000 | 6,000 |
| BUSINESS DEVELOPMENT Total | (19,300) | (454,840) | | (474,140) | - | (110,076) | (3,295) | (364,064) | (477,435) |
| SALEYARDS | | | | | | | | | |
| SALEYARDS EXPENSE | - | (85,930) | | (85,930) | - | (24,840) | | (61,090) | (85,930) |
| SALEYARDS REVENUE | - | 62,000 | | 62,000 | - | 15,500 | | 46,500 | 62,000 |
| SALEYARDS Total | - | (23,930) | | (23,930) | - | (9,340) | | (14,590) | (23,930) |

Appendix "A"

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|---|---|---------------------------------------|-------------------------|--|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| REAL ESTATE DEVELOPMENT | | | | | | | | | |
| REAL ESTATE DEVELOPMENT EXPENSE | - | (2,700) | | (2,700) | - | (11,402) | (8,700) | 8,702 | (11,400) |
| REAL ESTATE DEVELOPMENT REVENUE | 405,000 | 12,300 | | 417,300 | - | 14,048 | 1,750 | 403,252 | 419,050 |
| REAL ESTATE DEVELOPMENT Total | 405,000 | 9,600 | | 414,600 | - | 2,646 | (6,950) | 411,954 | 407,650 |
| PRIVATE WORKS | | | | | | | | | |
| PRIVATE WORKS EXPENSE | - | (50,000) | | (50,000) | (5,191) | (54,791) | | 4,791 | (50,000) |
| PRIVATE WORKS REVENUE | 46,267 | 47,000 | | 93,267 | - | 25,820 | | 67,447 | 93,267 |
| PRIVATE WORKS Total | 46,267 | (3,000) | | 43,267 | (5,191) | (28,971) | | 72,238 | 43,267 |
| RATE | | | | | | | | | |
| RATE REVENUE | - | 4,632,000 | | 4,632,000 | - | 4,410,649 | | 221,351 | 4,632,000 |
| RATE Total | - | 4,632,000 | | 4,632,000 | - | 4,410,649 | | 221,351 | 4,632,000 |
| FINANCIAL ASSISTANCE GRANT | | | | | | | | | |
| FINANCIAL ASSISTANCE GRANT | - | 3,029,000 | | 3,029,000 | - | 759,836 | 10,344 | 2,269,164 | 3,039,344 |
| FINANCIAL ASSISTANCE GRANT Total | - | 3,029,000 | | 3,029,000 | - | 759,836 | 10,344 | 2,269,164 | 3,039,344 |
| INTEREST ON INVESTMENTS | | | | | | | | | |
| INTEREST ON INVESTMENTS | - | 300,000 | | 300,000 | - | 85,187 | - | 214,813 | 300,000 |
| INTEREST ON INVESTMENTS Total | - | 300,000 | | 300,000 | - | 85,187 | - | 214,813 | 300,000 |
| DEPRECIATION CONTRA | | | | | | | | | |
| DEPRECIATION CONTRA | - | 3,296,400 | | 3,296,400 | - | 824,100 | | 2,472,300 | 3,296,400 |
| DEPRECIATION CONTRA Total | - | 3,296,400 | | 3,296,400 | - | 824,100 | | 2,472,300 | 3,296,400 |
| BALANCE BROUGHT FORWARD | | | | | | | | | |
| BALANCE BROUGHT FORWARD | | 1,942,149 | - | 1,942,149 | - | (3,245,605) | - | | 1,942,149 |
| BALANCE BROUGHT FORWARD Total | | 1,942,149 | - | 1,942,149 | - | (3,245,605) | - | | 1,942,149 |

Appendix "A"

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014- 15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014- 15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|------------------------------------|---|---------------------------------------|-------------------------|--|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| Grand Total | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| TOTAL EXPENSES | (2,463,062) | (25,208,010) | - | (27,671,072) | (1,104,310) | (6,956,200) | (446,953) | (20,777,721) | (28,118,025) |
| TOTAL REVENUE | 1,066,965 | 24,746,529 | - | 25,813,494 | - | 12,949,258 | 446,953 | 12,864,237 | 26,260,447 |
| SURPLUS/ (DEFICIT) FOR THE YEAR | (1,396,097) | (461,481) | - | (1,857,578) | (1,104,310) | 5,993,058 | - | (7,913,485) | (1,857,578) |
| SURPLUS/ (DEFICIT) BROUGHT FORWARD | | 1,942,149 | | 1,942,149 | | (3,245,605) | | | 1,942,149 |
| SURPLUS/ (DEFICIT) CARRIED FORWARD | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| CHECK | - | - | - | - | - | - | - | - | - |

| | | | |
|---|-------------|--------|-----|
| Actual Deficit for Year Ended 30 JUNE 2014 | 1,942,149 | | |
| Less: Budgeted surplus for Year Ended 30 June 2014 | (469,337) | | |
| Add: Projected Surplus as per 2014/15 Budget | 7,856 | | |
| Less: Unspent Capital works carried forward 2014/15 | (1,396,097) | | |
| Less: Reduced Expenses as per Sept 2014 Report | (446,953) | | |
| Add: Increased Revenue as per Sept 2014 Report | 446,953 | | |
| Surplus / (Deficit) Carried Forward | 84,571 | 84,571 | (0) |

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|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| GOVERNANCE | | | | | | | | | |
| GOVERNANCE EXPENSE | (15,000) | (708,330) | | (723,330) | (273) | (156,277) | 10,341 | (567,053) | (712,989) |
| 1001-0315 MAYORAL VEHICLE EXPENSES | - | (21,840) | | (21,840) | - | (5,321) | | (16,519) | (21,840) |
| 1001-0320 MAYORAL ALLOWANCE | - | (23,700) | | (23,700) | - | (5,765) | | (17,935) | (23,700) |
| 1001-0325 COUNCILLORS ALLOWANCES | - | (86,100) | | (86,100) | - | (21,133) | | (64,967) | (86,100) |
| 1001-0334 TELEPHONE - COUNCILLORS | - | (7,350) | | (7,350) | - | (1,716) | | (5,634) | (7,350) |
| 1001-0335 COUNCILLORS EXPENSES | - | (46,300) | | (46,300) | (91) | (8,167) | | (38,133) | (46,300) |
| 1001-0336 CIVIC FUNCTIONS / PRESENTATION | - | (2,000) | | (2,000) | - | (553) | | (1,448) | (2,000) |
| 1001-0337 DONATIONS | - | (3,000) | | (3,000) | - | (110) | | (2,891) | (3,000) |
| 1001-0338 ADMIN MANAGEMENT PLAN EXPENSES | - | (1,000) | | (1,000) | - | - | | (1,000) | (1,000) |
| 1001-0340 INSURANCE - COUNCILLORS | - | (2,200) | | (2,200) | - | (1,999) | 201 | (201) | (1,999) |
| 1001-0342 CONSITUTIONAL RECOGNITION OF LG - CONTRIB TO LGSA | - | - | | - | - | - | | - | - |
| 1001-0344 MEMBERSHIP FEES | - | (2,000) | | (2,000) | - | - | | (2,000) | (2,000) |
| 1001-0345 SUBSCRIPTION SHIRE ASSOCIATION | - | (22,900) | | (22,900) | - | - | | (22,900) | (22,900) |
| 1001-0346 ADMIN AUDIT FEES | - | (25,000) | | (25,000) | (182) | (182) | | (24,818) | (25,000) |
| 1001-0347 ELECTION EXPENSES | (15,000) | (15,000) | | (30,000) | - | - | | (30,000) | (30,000) |
| 1001-0348 COMMUNITY SURVEY | - | (25,000) | | (25,000) | - | - | | (25,000) | (25,000) |
| 1001-0349 COMMUNITY REPORT | - | (3,000) | | (3,000) | - | - | | (3,000) | (3,000) |
| 1001-0509 EQUIP/FURN - COUNCILLORS <= \$5,000 | - | (5,000) | | (5,000) | - | - | | (5,000) | (5,000) |
| 1002-0350 COMMUNITY WORKS - GENERAL | - | (5,000) | | (5,000) | - | (180) | | (4,820) | (5,000) |
| 1002-0355 COMMUNITY WORKS - GST FREE | - | - | | - | - | - | | - | - |
| 1002-0370 COMMUNITY WORKS - AUST. DAY CO | - | (4,000) | | (4,000) | - | - | | (4,000) | (4,000) |
| 1002-0400 COMMUNITY GRANTS SCHEME | - | (16,000) | | (16,000) | - | - | 11,640 | (16,000) | (4,360) |
| 1005-0108 ADMIN SALARIES - GM SALARY PAC | - | (204,300) | | (204,300) | - | (59,935) | | (144,365) | (204,300) |
| 1006-0107 ADMIN SALARIES - GM SUPPORT | - | (163,800) | | (163,800) | - | (44,324) | | (119,476) | (163,800) |
| 1007-0118 ADMIN GM VEHICLE OPERATING EXP | - | (21,840) | | (21,840) | - | (5,637) | | (16,203) | (21,840) |
| 1008-0125 ADMIN CONFERENCES/SEMINARS | - | (2,000) | | (2,000) | - | - | | (2,000) | (2,000) |
| 1008-0126 ADMIN GM TRAVEL EXPENSES | - | - | | - | - | (1,255) | (1,500) | 1,255 | (1,500) |
| GOVERNANCE REVENUE | - | - | | - | - | - | | - | - |
| 1100-1305 DONATIONS | - | - | | - | - | - | | - | - |
| 1100-1350 OTHER REVENUES | - | - | | - | - | - | | - | - |
| GOVERNANCE Total | (15,000) | (708,330) | | (723,330) | (273) | (156,277) | 10,341 | (567,053) | (712,989) |
| CORPORATE SUPPORT | | | | | | | | | |
| CORPORATE SUPPORT EXPENSE | (316,784) | (8,095) | - | (324,879) | (232,706) | (392,838) | (16,613) | 10,645 | (341,492) |
| 1010-0102 ADMIN SALARIES - ACCOUNTING | - | (248,900) | | (248,900) | - | (63,822) | | (185,078) | (248,900) |
| 1010-0103 ADMIN SALARIES - HUMAN RESOURC | - | (64,900) | | (64,900) | - | (18,109) | | (46,791) | (64,900) |
| 1010-0104 ADMIN SALARIES - REVENUE COLLE | - | (142,700) | | (142,700) | - | (38,847) | | (103,853) | (142,700) |
| 1010-0105 ADMIN SALARIES - CUSTOMER SERV | - | (103,700) | | (103,700) | - | (33,981) | | (69,719) | (103,700) |
| 1010-0106 ADMIN SALARIES - INFO. TECHNOL | - | (63,800) | | (63,800) | - | (19,948) | | (43,852) | (63,800) |
| 1010-0109 ADMIN SALARIES - DCS SALARY PA | - | (145,200) | | (145,200) | - | (47,423) | | (97,777) | (145,200) |
| 1010-0119 ADMIN DCS VEHICLE OPERATING EX | - | (21,840) | | (21,840) | - | (5,818) | | (16,022) | (21,840) |
| 1010-0120 ADMIN STAFF TRAINING | - | (14,000) | | (14,000) | (3,468) | (8,295) | | (5,705) | (14,000) |
| 1010-0121 ADMIN CONSULTANTS | - | - | | - | - | - | | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1010-0130 ADMIN FRINGE BENEFITS TAX | - | (10,000) | - | (10,000) | - | - | - | (10,000) | (10,000) |
| 1010-0135 ADMIN JC TAX FBT ACCOUNT | - | - | - | - | - | - | - | - | - |
| 1010-0140 ADMIN STAFF UNIFORM ALLOWANCE | - | (7,500) | - | (7,500) | (5,223) | (5,303) | - | (2,197) | (7,500) |
| 1010-0144 ADMIN ADVERTS | - | (10,000) | - | (10,000) | (182) | (3,362) | - | (6,638) | (10,000) |
| 1010-0146 ADMIN NEWSLETTER ADVERTS | - | (28,600) | - | (28,600) | (24,655) | (27,433) | - | (1,167) | (28,600) |
| 1010-0155 ADMIN WRITE OFF BAD DEBTS | - | (2,000) | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 1010-0160 ADMIN BANK & GOVT CHARGES | - | (2,000) | - | (2,000) | - | 1,888 | - | (3,888) | (2,000) |
| 1010-0162 BANK FEES - GST INCLUSIVE | - | (25,000) | - | (25,000) | - | (8,321) | - | (16,679) | (25,000) |
| 1010-0165 ADMIN OFFICE CLEANING | - | (17,955) | - | (17,955) | (14,755) | (17,459) | - | (496) | (17,955) |
| 1010-0170 ADMIN COMPUTER MTCE | - | (20,000) | - | (20,000) | (6,582) | (7,400) | - | (12,600) | (20,000) |
| 1010-0175 ADMIN SOFTWARE LICENCING | - | (110,000) | - | (110,000) | (9,390) | (46,494) | - | (63,506) | (110,000) |
| 1010-0185 LESS: CHARGED TO OTHER FUNDS | - | 291,900 | - | 291,900 | - | 72,977 | - | 218,923 | 291,900 |
| 1010-0190 ADMIN ELECTRICITY | - | (43,000) | - | (43,000) | - | (7,851) | - | (35,149) | (43,000) |
| 1010-0194 ADMIN INSUR - PUBLIC LIABILITY | - | (126,000) | - | (126,000) | - | (7,398) | (6,726) | 6,726 | (132,726) |
| 1010-0195 ADMIN INSUR - OTHER | - | (31,400) | - | (31,400) | - | (150,363) | 6,726 | (6,365) | (24,674) |
| 1010-0197 ADMIN RISK MANAGEMENT SIGNAGE | - | - | - | - | - | (670) | (700) | 670 | (700) |
| 1010-0198 ADMIN RISK MANAGEMENT OP EXP | - | (1,500) | - | (1,500) | - | (128) | - | (1,372) | (1,500) |
| 1010-0199 ADMIN RISK MANAGEMENT | (116,784) | - | - | (116,784) | - | - | - | (116,784) | (116,784) |
| 1010-0200 ADMIN LEGAL EXPENSES INCL. GST | - | (5,000) | - | (5,000) | - | (1,654) | - | (3,346) | (5,000) |
| 1010-0202 ADMIN LEGAL EXPEN - DEBT/COLL | - | (57,000) | - | (57,000) | (69,370) | (72,781) | - | (4,996) | (57,000) |
| 1010-0205 ADMIN POSTAGE | - | (16,000) | - | (16,000) | - | (3,642) | - | (12,358) | (16,000) |
| 1010-0206 CHARGE FOR INTERNET RATES PAYM | - | (500) | - | (500) | (432) | (491) | - | (9) | (500) |
| 1010-0207 ADMIN LEGAL EXPENSES-GST FREE | - | (2,000) | - | (2,000) | (695) | (1,260) | - | (740) | (2,000) |
| 1010-0208 SALE OF LAND FOR UNPAID RATES | - | - | - | - | - | - | - | - | - |
| 1010-0210 ADMIN PRINTING/STATIONERY | - | (38,700) | - | (38,700) | (2,743) | (12,844) | - | (25,856) | (38,700) |
| 1010-0215 ADMIN TELEPHONE | - | (23,000) | - | (23,000) | - | (5,977) | - | (17,023) | (23,000) |
| 1010-0220 ADMIN VALUATION FEES | - | (38,500) | - | (38,500) | (36,537) | (76,856) | (1,820) | 1,820 | (40,320) |
| 1010-0225 ADMIN SUBSCRIPTIONS | - | (3,200) | - | (3,200) | (426) | (545) | - | (2,655) | (3,200) |
| 1010-0230 ADMIN OFFICE BLDG MTCE | - | (12,000) | - | (12,000) | (4,041) | (6,255) | - | (5,745) | (12,000) |
| 1010-0232 ADMIN BLDG UPGRADE EXE LIGHTING | - | - | - | - | - | - | - | - | - |
| 1010-0245 ADMIN OFFICE GROUNDS MTCE | - | (8,000) | - | (8,000) | - | (693) | - | (7,307) | (8,000) |
| 1010-0250 ADMIN OFFICE EQUIPMENT MTCE | - | (25,000) | - | (25,000) | (7,923) | (16,707) | - | (8,293) | (25,000) |
| 1010-0265 ADMIN SUNDRY OPERATING EXPENSE | - | (5,000) | - | (5,000) | (335) | (2,189) | - | (2,811) | (5,000) |
| 1010-0266 ADMIN CHRISTMAS PARTY EXPENSE | - | (9,000) | - | (9,000) | - | - | - | (9,000) | (9,000) |
| 1010-0270 ASSET REVALUATION EXPENSE | - | - | - | - | - | (8,258) | (8,258) | 8,258 | (8,258) |
| 1010-0296 WEB PAGE MAINTENANCE & TRAININ | - | (3,000) | - | (3,000) | - | (1,500) | - | (1,500) | (3,000) |
| 1010-0297 CORP SERVICES ADMIN CHARGES | - | (504,600) | - | (504,600) | - | (126,144) | - | (378,456) | (504,600) |
| 1010-0298 LESS: RENTAL CONTRIBUTIONS | - | 113,900 | - | 113,900 | - | 28,475 | - | 85,425 | 113,900 |
| 1010-0299 LESS: CHARGED TO OTHER FUNDS | - | 1,790,800 | - | 1,790,800 | - | 447,700 | - | 1,343,100 | 1,790,800 |
| 1010-0500 CORPORATE SERVICES EQUIPMENT | - | (30,000) | - | (30,000) | - | (19,753) | - | (10,248) | (30,000) |
| 1010-0501 CORP SERV ADMINISTRATION SOFTWARE UPGRADE | (200,000) | (50,000) | - | (250,000) | - | - | - | (250,000) | (250,000) |
| 1010-0504 EQUIP/FURN - CORP. SERVICES <= | - | (5,000) | - | (5,000) | (494) | (2,649) | - | (2,351) | (5,000) |
| 1010-0505 SERVER & NETWORK UPGRADE | - | - | - | - | - | - | - | - | - |
| 1010-0506 ADMIN OFFICE - SOLAR PANELS | - | - | (50,000) | (50,000) | (45,455) | (45,455) | (5,835) | (4,545) | (55,835) |
| 1200-2502 CORP SERVICES OFFICE EQUIPMENT DEPCN | - | (41,200) | - | (41,200) | - | (10,300) | - | (30,900) | (41,200) |
| 1200-2504 CORP SERVICES OFFICE DEPCN | - | (38,000) | - | (38,000) | - | (9,500) | - | (28,500) | (38,000) |
| SHIROFFICECAPEXP SHIRE OFFICE CAPITAL EXPENDITURE | - | (50,000) | 50,000 | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| CORPORATE SUPPORT REVENUE | - | 86,450 | - | 86,450 | - | 18,582 | 162 | 67,868 | 86,612 |
| 1200-1500 CORP SUPPORT SUNDRY REVENUE | - | - | - | - | - | 112 | 112 | (112) | 112 |
| 1200-1600 REVENUE - GIPA | - | - | - | - | - | - | - | - | - |
| 1200-1670 INSURANCE REBATE | - | 20,000 | - | 20,000 | - | 1,140 | - | 18,860 | 20,000 |
| 1200-1680 WORKCOVER INCENTIVE PAYMENTS | - | - | - | - | - | - | - | - | - |
| 1200-1814 RATES CERTIFICATE S603 - GST FREE | - | 17,000 | - | 17,000 | - | 5,075 | - | 11,925 | 17,000 |
| 1200-1815 URGENT RATE S603 CERT INCL GST | - | 250 | - | 250 | - | 65 | - | 185 | 250 |
| 1200-1829 RECOVER BANK CHARGES - DISHONOUR FEES | - | - | - | - | - | 50 | 50 | (50) | 50 |
| 1200-1870 LEGAL COSTS RECOVERED | - | 48,500 | - | 48,500 | - | 11,774 | - | 36,726 | 48,500 |
| 1200-1950 TRAINEESHIP GRANT - WAGE SUBSIDY | - | - | - | - | - | - | - | - | - |
| 1500-1001 CENTS ROUNDING | - | - | - | - | - | 4 | - | (4) | - |
| 9500-1844 INTEREST - O/S DEBTORS GST FREE | - | 700 | - | 700 | - | 362 | - | 338 | 700 |
| SHIREOFFICECAPINC SHIRE OFFICE CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| CORPORATE SUPPORT Total | (316,784) | 78,355 | - | (238,429) | (232,706) | (374,256) | (16,451) | 78,513 | (254,880) |
| TECHNICAL SERVICES | - | - | - | - | - | - | - | - | - |
| TECHNICAL SERVICES EXPENSE | - | (213,770) | - | (213,770) | (14,609) | (74,608) | - | (139,162) | (213,770) |
| 1011-0103 TECH SERVICES SALARIES - WORK | - | (176,500) | - | (176,500) | - | (56,272) | - | (120,228) | (176,500) |
| 1011-0104 TECH SERVICES SALARIES - ENV.S | - | (118,200) | - | (118,200) | - | (33,788) | - | (84,412) | (118,200) |
| 1011-0105 TECH SERVICES SALARIES - EXE. | - | (450,100) | - | (450,100) | - | (128,149) | - | (321,951) | (450,100) |
| 1011-0109 TECH SERVICES SALARIES - DTS S | - | (174,300) | - | (174,300) | - | (26,493) | - | (147,807) | (174,300) |
| 1011-0113 TECH SERVICE W/E VEHICLE OP EX | - | (21,840) | - | (21,840) | - | (5,637) | - | (16,203) | (21,840) |
| 1011-0114 TECH SERVICE ENV VEHICLE OP EX | - | (21,840) | - | (21,840) | - | (5,637) | - | (16,203) | (21,840) |
| 1011-0115 TECH SERVICE EXE VEHICLE OP EX | - | (43,680) | - | (43,680) | - | - | - | (43,680) | (43,680) |
| 1011-0119 TECH SERVICE DTS VEHICLE OP EX | - | (21,840) | - | (21,840) | - | (5,718) | - | (16,122) | (21,840) |
| 1011-0120 LESS: CHARGED TO OTHER FUNDS/S | - | 1,125,500 | - | 1,125,500 | - | 281,373 | - | 844,127 | 1,125,500 |
| 1011-0125 TECH SERVICES ADMIN CHARGES | - | (173,300) | - | (173,300) | - | (43,330) | - | (129,970) | (173,300) |
| 1011-0135 TECH SERVICES STAFF TRAINING | - | (15,000) | - | (15,000) | (4,986) | (5,485) | - | (9,515) | (15,000) |
| 1011-0137 STAFF RELOCATION EXPENSES | - | - | - | - | - | - | - | - | - |
| 1011-0140 TECH SERVICES CONFERENCES/SEMI | - | (3,500) | - | (3,500) | - | (483) | - | (3,017) | (3,500) |
| 1011-0141 TECH SERVICES - INSURANCE | - | (2,000) | - | (2,000) | - | (2,425) | (425) | 425 | (2,425) |
| 1011-0142 TECH SERVICES EXP -ADVERTISING | - | (2,000) | - | (2,000) | - | (3,633) | (1,635) | 1,633 | (3,635) |
| 1011-0143 TECH SERVICES TELEPHONE | - | (7,000) | - | (7,000) | - | (2,029) | - | (4,971) | (7,000) |
| 1011-0145 TECH SERVICES OFFICE EXPENSES | - | (5,000) | - | (5,000) | (168) | (555) | 2,060 | (4,445) | (2,940) |
| 1011-0146 TECH SERVICES - CONSULTANCY | - | - | - | - | - | - | - | - | - |
| 1011-0147 TECH SERV EQUIPMENT MTCE | - | (2,500) | - | (2,500) | - | (149) | - | (2,351) | (2,500) |
| 1011-0152 OCCUPATIONAL HEALTH & SAFETY E | - | (3,000) | - | (3,000) | - | (319) | - | (2,681) | (3,000) |
| 1011-0160 DEPOT OPERATIONAL EXPENSES | - | (16,800) | - | (16,800) | (4,273) | (6,353) | 6,707 | (10,447) | (10,093) |
| 1011-0161 DEPOT OP. EXPENSES- INSURANCE | - | (3,400) | - | (3,400) | - | (3,235) | - | (165) | (3,400) |
| 1011-0162 DEPOT OP. EXPENSES-ELECTRICITY | - | (14,800) | - | (14,800) | - | (4,615) | - | (10,185) | (14,800) |
| 1011-0163 DEPOT OP. EXPENSES - TELEPHONE | - | (520) | - | (520) | - | (40) | - | (480) | (520) |
| 1011-0165 DEPOT BLDG MTCE | - | (5,000) | - | (5,000) | - | (705) | - | (4,295) | (5,000) |
| 1011-0170 DEPOT GROUNDS MTCE | - | (5,750) | - | (5,750) | - | (680) | - | (5,070) | (5,750) |
| 1011-0171 DEPOT AMENITIES CLEANING | - | (6,000) | - | (6,000) | (4,310) | (4,946) | - | (1,054) | (6,000) |
| 1011-0504 EQUIP/FURN - TECH. SERVICES <= | - | (1,000) | - | (1,000) | - | - | - | (1,000) | (1,000) |
| 1011-0505 EQUIP/FURN - TECH. SERVICES >= | - | (10,000) | - | (10,000) | - | - | - | (10,000) | (10,000) |

| | | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--------------------|---------------------------------------|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1011-0525 | LAND & BUILD DEPOT - BERRIGAN | - | - | - | - | (873) | (873) | (873) | 873 | (873) |
| 1011-0535 | LAND & BUILD DEPOT - FINLEY | - | - | - | - | - | (5,834) | (5,834) | 5,834 | (5,834) |
| 1300-2502 | TECH SERVICES OFFICE EQUIPMENT DEPCN | - | (17,800) | - | (17,800) | - | (4,450) | - | (13,350) | (17,800) |
| 1310-2502 | DEPOT EQUIPMENT DEPCN | - | (700) | - | (700) | - | (175) | - | (525) | (700) |
| 1310-2504 | DEPOT DEPCN | - | (15,900) | - | (15,900) | - | (3,975) | - | (11,925) | (15,900) |
| | DEPOTCAPEXP DEPOT CAPITAL EXPENDITURE | - | - | - | - | - | - | - | - | - |
| | TECHNICAL SERVICES REVENUE | - | - | - | - | - | 1,170 | (1,170) | (1,170) | (1,170) |
| 1300-1500 | TECH SERV SUNDRY INCOME - INCL GST | - | - | - | - | - | - | - | - | - |
| 1300-1502 | OHS INCENTIVE PAYMENT | - | - | - | - | - | - | - | - | - |
| 1300-1800 | ROAD OPENING PERMIT FEES | - | - | - | - | 1,170 | (1,170) | (1,170) | (1,170) | (1,170) |
| 1300-1950 | TRAINEESHIP GRANT - WAGE SUBSIDY | - | - | - | - | - | - | - | - | - |
| | DEPOTCAPINC DEPOT CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| | TECHNICAL SERVICES Total | - | (213,770) | - | (213,770) | (14,609) | (73,438) | (1,170) | (140,332) | (214,940) |
| | PLANT SERVICES | - | - | - | - | - | - | - | - | - |
| | PLANT SERVICES EXPENSE | - | (1,172,900) | - | (1,172,900) | (112,245) | (140,417) | - | (1,032,483) | (1,172,900) |
| 1011-0240 | PLANT SERVICES ADMIN CHARGES | - | (73,900) | - | (73,900) | - | (18,455) | - | (55,445) | (73,900) |
| 1011-0515 | MOTOR VEHICLE PURCHASES | - | (320,000) | - | (320,000) | (40,212) | (265,228) | - | (54,772) | (320,000) |
| 1011-0545 | PUBLIC WORKS PLANT PURCHASE | - | (600,000) | - | (600,000) | (41,606) | (41,606) | - | (558,394) | (600,000) |
| 1011-0546 | PUBLIC WORKS UTILITY PURCHASE | - | (68,750) | - | (68,750) | - | (24,818) | - | (43,932) | (68,750) |
| 1011-0550 | PURCHASE MINOR PLANT | - | (33,000) | - | (33,000) | - | (873) | - | (32,127) | (33,000) |
| 1015-0000 | PLANT EXPENSES | - | (1,100,000) | - | (1,100,000) | (25,670) | (251,638) | - | (848,362) | (1,100,000) |
| 1020-0100 | PLANT WORKSHOP EXPENSES | - | (37,900) | - | (37,900) | (4,382) | (16,002) | - | (21,898) | (37,900) |
| 1020-0101 | PLANT WORKSHOP EXP - TELEPHONE | - | (530) | - | (530) | - | (71) | - | (459) | (530) |
| 1020-0102 | PLANT WORKSHOP EXP - INSURANCE | - | - | - | - | - | - | - | - | - |
| 1020-0103 | PLANT WORKSHOP EXP - VEHICLE | - | (21,840) | - | (21,840) | - | (4,335) | - | (17,505) | (21,840) |
| 1025-0150 | PLANT INSURANCE PREMIUMS | - | (2,400) | - | (2,400) | - | (2,228) | - | (173) | (2,400) |
| 1030-0160 | MINOR PLANT OPERATING EXPENSES | - | (16,100) | - | (16,100) | (375) | (4,026) | - | (12,074) | (16,100) |
| 1035-0170 | TOOLS PURCHASES | - | (7,250) | - | (7,250) | - | (2,749) | - | (4,501) | (7,250) |
| 1320-2010-0000 | PLANT HIRE INCOME COUNCIL WORKS | - | 2,000,000 | - | 2,000,000 | - | 683,085 | - | 1,316,915 | 2,000,000 |
| 1320-2026 | PLANT SERVICES TRANSFER TO RESERVE | - | (125,330) | - | (125,330) | - | - | - | (125,330) | (125,330) |
| 1320-2500 | PLANT DEPCN | - | (517,500) | - | (517,500) | - | (129,375) | - | (388,125) | (517,500) |
| 1320-2550 | DEPRECIATION - MOTOR VEHICLES | - | (248,400) | - | (248,400) | - | (62,100) | - | (186,300) | (248,400) |
| | PLANT SERVICES REVENUE | - | 1,172,900 | - | 1,172,900 | - | 140,417 | - | 1,032,483 | 1,172,900 |
| 1320-1200 | GAIN ON DISPOSAL - PLANT & EQUIPMENT | - | - | - | - | - | - | - | - | - |
| 1320-1201 | GAIN ON DISPOSAL - MOTOR VEHICLE | - | - | - | - | - | - | - | - | - |
| 1320-1203 | PUBLIC MOTOR VEHICLE DISPOSAL | - | 136,000 | - | 136,000 | - | - | - | 136,000 | 136,000 |
| 1320-1204 | PUBLIC WORKS UTILITY DISPOSAL | - | 39,000 | - | 39,000 | - | - | - | 39,000 | 39,000 |
| 1320-1205 | MOTOR VEHICLE DISPOSAL | - | 130,000 | - | 130,000 | - | 58,494 | - | 71,506 | 130,000 |
| 1320-1210 | MINOR ASSET SALES CLEARING | - | - | - | - | - | - | - | - | - |
| 1320-1500 | PLANT SERVICES SUNDRY INCOME | - | - | - | - | - | - | - | - | - |
| 1320-1823 | STAFF PRIVATE USE CAR HIRE | - | 45,000 | - | 45,000 | - | 19,270 | - | 25,730 | 45,000 |
| 1320-1825 | STAFF PRIVATE USE FUEL CHARGES | - | 9,000 | - | 9,000 | - | 2,604 | - | 6,396 | 9,000 |
| 1320-1856 | PLANT REGO. & GREENSLIP REFUND | - | - | - | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1320-1857 PLANT INSURANCE CLAIM REFUND | - | - | - | - | - | - | - | - | - |
| 1320-1926 PLANT REPLACE TRANSFER FROM RESERVE | - | - | - | - | - | (148,588) | - | 148,588 | - |
| 1320-1950 PLANT FUEL TAX CREDIT SCHEME | - | 48,000 | - | 48,000 | - | 17,162 | - | 30,838 | 48,000 |
| 1320-4010-0000 PLANT DEPCN CONTRA | - | 765,900 | - | 765,900 | - | 191,475 | - | 574,425 | 765,900 |
| PLANT SERVICES Total | - | - | - | - | (112,245) | 0 | - | (0) | - |
| OVERHEAD | | | | | | | | | |
| OVERHEAD EXPENSE | - | - | - | - | (1,091) | (64,345) | (64,350) | 64,345 | (64,350) |
| 1050-0010 WAGES SALARY POLICY SYSTEM BAC | - | - | - | - | - | - | - | - | - |
| 1050-0020 WAGES PERFORMANCE BONUS PAYMEN | - | (67,100) | - | (67,100) | - | - | - | (67,100) | (67,100) |
| 1050-0040 ANNUAL LEAVE - WORKS / WAGES | - | (228,300) | - | (228,300) | - | (40,462) | - | (187,838) | (228,300) |
| 1050-0060 PUBLIC HOLIDAY - WORKS / WAGES | - | (123,111) | - | (123,111) | - | (0) | - | (123,111) | (123,111) |
| 1050-0080 LONG SERVICE LEAVE - WAGES | - | (95,900) | - | (95,900) | - | (24,452) | - | (71,448) | (95,900) |
| 1050-0100 SICK LEAVE - WORKS / WAGES | - | (91,679) | - | (91,679) | - | (34,352) | - | (57,327) | (91,679) |
| 1050-0115 RDO - PAYROLL SUSPENSE | - | - | - | - | - | 1,570 | - | (1,570) | - |
| 1050-0118 TIME IN LIEU - SUSPENSE | - | - | - | - | - | - | - | - | - |
| 1050-0120 BEREAVEMENT LEAVE - WAGES | - | (2,619) | - | (2,619) | - | - | - | (2,619) | (2,619) |
| 1050-0150 WAGES LEAVE WITHOUT PAY | - | - | - | - | - | - | - | - | - |
| 1050-0170 RURAL FIRE SERVICE LVE - WAGES | - | - | - | - | - | (231) | - | 231 | - |
| 1050-0180 WAGES ACCIDENT PAY TO EMPLOYEE | - | - | - | - | - | (3,105) | - | 3,105 | - |
| 1050-0185 WAGES ACCIDENT EXPENSE BY EMPL | - | - | - | - | - | - | - | - | - |
| 1050-0220 WAGES MEDICAL EXPENSES | - | - | - | - | - | (140) | - | 140 | - |
| 1050-0320 WAGES SUPERANNUATION - LG RET | - | - | - | - | - | (26,171) | (26,171) | 26,171 | (26,171) |
| 1050-0340 WAGES SUPERANNUATION - LG ACC | - | (243,500) | - | (243,500) | - | (117,048) | 26,171 | (126,452) | (217,329) |
| 1050-0380 WAGES WORKER COMPENSAT INSUR - | - | (164,400) | - | (164,400) | - | (45,336) | - | (119,064) | (164,400) |
| 1050-0400 WAGES IN LIEU OF NOTICE | - | - | - | - | - | - | - | - | - |
| 1050-0440 WAGES PROTECTIVE/SAFETY CLOTHI | - | (34,300) | - | (34,300) | (164) | (3,966) | - | (30,334) | (34,300) |
| 1050-0720 WAGES OTHER TRAINING EXPENSES | - | (39,246) | - | (39,246) | - | (869) | - | (38,377) | (39,246) |
| 1050-0730 WAGES OCCUPATIONAL HEALTH & SA | - | - | - | - | - | (541) | - | 541 | - |
| 1050-0735 WAGES TQM / CONTINUOUS IMPROVE | - | - | - | - | - | - | - | - | - |
| 1050-0750 EAP CONSULTATION EXPENSE | - | - | - | - | - | (148) | - | 148 | - |
| 1050-0770 WAGES STAFF TRAINING - GENERAL | - | (17,200) | - | (17,200) | (927) | (14,663) | - | (2,537) | (17,200) |
| 1050-0780 WAGES OTHER MEETINGS | - | - | - | - | - | (34) | - | 34 | - |
| 1050-0790 WORKPLACE INVESTIGATION | - | - | - | - | - | - | - | - | - |
| 1055-0030 STORES OPERATING COSTS | - | (88,200) | - | (88,200) | - | (11,939) | - | (76,261) | (88,200) |
| 1055-0040 STOCK FREIGHT ONCOST EXPENSE | - | - | - | - | - | - | - | - | - |
| 1055-0050 UNALLOCATED STORE COST VARIATI | - | - | - | - | - | 386 | - | (386) | - |
| 1070-0040 ANNUAL LEAVE - ADMIN / STAFF | - | (217,500) | - | (217,500) | - | (59,501) | - | (157,999) | (217,500) |
| 1070-0060 PUBLIC HOLIDAY - ADMIN / STAFF | - | (123,830) | - | (123,830) | - | - | - | (123,830) | (123,830) |
| 1070-0080 LONG SERVICE LEAVE - STAFF | - | (91,400) | - | (91,400) | - | - | - | (91,400) | (91,400) |
| 1070-0100 SICK LEAVE - ADMIN / STAFF | - | (92,214) | - | (92,214) | - | (16,248) | - | (75,966) | (92,214) |
| 1070-0120 BEREAVEMENT LEAVE - STAFF | - | (2,635) | - | (2,635) | - | (2,086) | - | (549) | (2,635) |
| 1070-0140 MATERNITY LEAVE - STAFF | - | - | - | - | - | (5,732) | - | 5,732 | - |
| 1070-0145 PAID PARENTAL LEAVE SCHEME | - | - | - | - | - | (7,571) | - | 7,571 | - |
| 1070-0150 LEAVE WITHOUT PAY - STAFF | - | - | - | - | - | - | - | - | - |
| 1070-0180 STAFF ACCIDENT PAY TO EMPLOYEE | - | - | - | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1070-0220 STAFF MEDICAL EXPENSES | - | - | - | - | - | (55) | - | 55 | - |
| 1070-0320 STAFF SUPERANNUATION - LG RET | - | - | - | - | - | (16,385) | (16,385) | 16,385 | (16,385) |
| 1070-0340 STAFF SUPERANNUATION - LG ACC | - | (267,700) | - | (267,700) | - | - | 16,385 | (267,700) | (251,315) |
| 1070-0380 STAFF WORKER COMPENSAT INSUR - | - | (156,600) | - | (156,600) | - | - | - | (156,600) | (156,600) |
| 1070-0390 STAFF RELOCATION EXPENSES | - | - | - | - | - | - | - | - | - |
| 1070-0400 STAFF REDUNDANCY PAYMENT | - | - | - | - | - | - | - | - | - |
| 1070-0410 STAFF JURY DUTY EXPENSE | - | - | - | - | - | - | - | - | - |
| STAFFRECOVERY STAFF ONCOST OVERHEAD RECOVERY | - | 951,879 | - | 951,879 | - | 43,233 | (64,350) | 908,646 | 887,529 |
| WAGESRECOVERY WAGES ONCOST OVERHEAD RECOVERY | - | 1,195,555 | - | 1,195,555 | - | 321,500 | - | 874,055 | 1,195,555 |
| OVERHEAD REVENUE | - | - | - | - | - | 64,345 | 64,350 | (64,345) | 64,350 |
| 1400-1230 LSL CONTRIBUTIONS TRANSFERRED EMPs | - | - | - | - | - | - | - | - | - |
| 1400-1500 ACCIDENT PAY RECOUP | - | - | - | - | - | 4,912 | 4,915 | (4,912) | 4,915 |
| 1400-1510 WORKERS COMPENSATION INSURANCE REFUND | - | - | - | - | - | 50,458 | 50,460 | (50,458) | 50,460 |
| 1400-1550 ONCOSTS STAFF TRAINING REFUND | - | - | - | - | - | - | - | - | - |
| 1400-1600 SUPERANNUATION ACC SCHEME REFUND | - | - | - | - | - | - | - | - | - |
| 1400-1950 ONCOSTS STAFF TRAINING SUBSIDY | - | - | - | - | - | - | - | - | - |
| 1417-1500 PAID PARENTAL LEAVE REIMBURSEMENT | - | - | - | - | - | 8,975 | 8,975 | (8,975) | 8,975 |
| 1440-1950 TRAINEESHIP GRANT - WAGE SUBSIDY | - | - | - | - | - | - | - | - | - |
| 1445-1920 STOCK FREIGHT ONCOST RECOVERY | - | - | - | - | - | - | - | - | - |
| 1500-3650 PAID PARENTAL LEAVE SCHEME REVENUE | - | - | - | - | - | - | - | - | - |
| 1500-5105 UNSPENT LOAN PROCEEDS LIRS | - | - | - | - | - | - | - | - | - |
| OVERHEAD Total | - | - | - | - | (1,091) | (0) | - | 0 | - |
| EMERGENCY SERVICES | - | (409,359) | - | (409,359) | - | (65,190) | - | (344,169) | (409,359) |
| 1110-0105 CONTRIBUTION NSW FIRE BRIGADE | - | (48,000) | - | (48,000) | - | (23,336) | - | (24,665) | (48,000) |
| 1110-0110 CONTRIBUTION RURAL FIRE FUND | - | (150,000) | - | (150,000) | - | - | - | (150,000) | (150,000) |
| 1110-0155 RURAL FIRE BRIGADES BLDG MTCE | - | (1,000) | - | (1,000) | - | - | - | (1,000) | (1,000) |
| 1110-0160 FIRE BRIGADE ADMIN CHARGES | - | (42,800) | - | (42,800) | - | (10,702) | - | (32,098) | (42,800) |
| 1110-0203 RURAL FIRE TRAINING FIRST AID | - | - | - | - | - | - | - | - | - |
| 1110-0204 RURAL FIRE TRAINING OTHER | - | - | - | - | - | - | - | - | - |
| 1110-0205 RFS RADIO MTCE | - | - | - | - | - | (101) | - | 101 | - |
| 1110-0210 RFS STATION SHED MTCE | - | - | - | - | - | (5,167) | - | 5,167 | - |
| 1110-0215 RFS VEHICLE MTCE | - | - | - | - | - | - | - | - | - |
| 1110-0220 RFS PUMPS MTCE | - | - | - | - | - | - | - | - | - |
| 1110-0225 RFS PETROL & OIL | - | - | - | - | - | - | - | - | - |
| 1110-0230 RFS MAINTENANCE & OTHER | - | - | - | - | - | - | - | - | - |
| 1110-0240 RFS TELEPHONE | - | - | - | - | - | - | - | - | - |
| 1110-0245 RFS ELECTRICTY & GAS | - | - | - | - | - | - | - | - | - |
| 1110-0250 RFS VEHICLE INSURANCE | - | - | - | - | - | (98) | - | 98 | - |
| 1110-0255 RFS SHEDS & OTHER INSURANCE | - | (1,100) | - | (1,100) | - | (1,051) | - | (50) | (1,100) |
| 1110-0260 RURAL FIRE ERS/PAGING | - | - | - | - | - | - | - | - | - |
| 1110-0265 RURAL FIRE SUNDRY EXPENSES | - | (10,000) | - | (10,000) | - | - | - | (10,000) | (10,000) |
| 1110-0270 RURAL FIRE OTHER EXPENSES | - | - | - | - | - | - | - | - | - |
| 1110-0280 RFS COROWA SHIRE ADMIN FEES | - | - | - | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1110-0290 RFS EXPENDITURE | - | (93,359) | - | (93,359) | - | - | - | (93,359) | (93,359) |
| 1110-0510 RURAL FIRE EQUIP - IN-KIND | - | - | - | - | - | - | - | - | - |
| 1114-0105 CONTRIBUTION NSW SES | - | (15,700) | - | (15,700) | - | (6,812) | - | (8,888) | (15,700) |
| 1114-0110 SES OPERATING EXPENSES | - | - | - | - | - | (1,889) | - | 1,889 | - |
| 1114-0112 SES OP. EXPENSES-ELECTRICITY | - | - | - | - | - | (539) | - | 539 | - |
| 1114-0113 SES OPERATING EXP - TELEPHONE | - | - | - | - | - | (141) | - | 141 | - |
| 1114-0114 SES OP. EXPENSES - INSURANCE | - | (4,900) | - | (4,900) | - | (4,539) | - | (361) | (4,900) |
| 1114-0125 TOC SEARCH & RESCUE BLDG MTCE | - | - | - | - | - | (193) | - | 193 | - |
| 1114-0150 TOCUMWAL VRA/SES - REPLACE ROOF | - | - | - | - | - | - | - | - | - |
| 1114-0500 EMERGENCY SERVICES EQUIPMENT | - | - | - | - | - | - | - | - | - |
| 2120-2500 FIRE PROTECTION PLANT DEPCN | - | (31,400) | - | (31,400) | - | (7,850) | - | (23,550) | (31,400) |
| 2120-2504 RURAL FIRE BRIGADE BLDG DEPCN | - | (3,300) | - | (3,300) | - | (825) | - | (2,475) | (3,300) |
| 2400-1704 INCOME - SES REIMBURSEMENT | - | - | - | - | - | - | - | - | - |
| 2400-2504 SES DEPCN | - | (7,800) | - | (7,800) | - | (1,950) | - | (5,850) | (7,800) |
| EMERGCAPEXP EMERGENCY SERVICES CAPITAL EXPENDITURE | - | - | - | - | - | - | - | - | - |
| EMERGENCY SERVICES REVENUE | - | 83,100 | - | 83,100 | - | 10,600 | - | 72,500 | 83,100 |
| 2120-1500 RURAL FIRE SERVICE - SUNDRY INCOME | - | - | - | - | - | - | - | - | - |
| 2120-1702 INCOME - SALE OF OLD RFS TRUCKS | - | - | - | - | - | - | - | - | - |
| 2120-1704 INCOME - RFS REIMBURSEMENT | - | - | - | - | - | - | - | - | - |
| 2120-1950 RFS OPERATIONAL GRANT (B&C) | - | 40,700 | - | 40,700 | - | - | - | 40,700 | 40,700 |
| 2120-1951 RFS EQUIPMENT GRANT | - | - | - | - | - | - | - | - | - |
| 2120-1952 RFS EQUIPMENT (IN-KIND) GRANT | - | - | - | - | - | - | - | - | - |
| 2120-1953 RURAL FIRE TRUCKS (IN-KIND) GRANT | - | - | - | - | - | - | - | - | - |
| 2120-4010-0000 FIRE PROTECTION DEPCN CONTRA | - | 42,400 | - | 42,400 | - | 10,600 | - | 31,800 | 42,400 |
| EMERGCAPINC EMERGENCY SERVICES CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| EMERGENCY SERVICES Total | - | (326,259) | - | (326,259) | - | (54,590) | - | (271,669) | (326,259) |
| HACC | | | | | | | | | |
| HACC EXPENSE | - | (280,740) | - | (280,740) | (19,202) | (113,875) | (1,558) | (166,865) | (282,298) |
| 1315-0100 SOCIAL SUPPORT (10%) | - | (18,420) | - | (18,420) | (165) | (4,095) | - | (14,325) | (18,420) |
| 1315-0200 MEALS (20%) | - | (36,850) | - | (36,850) | (16,155) | (37,902) | (1,052) | 1,052 | (37,902) |
| 1315-0300 HOME MODS (20%) | - | (36,850) | - | (36,850) | (2,566) | (17,121) | - | (19,729) | (36,850) |
| 1315-0400 HOME MTCE (10%) | - | (18,420) | - | (18,420) | (152) | (3,917) | - | (14,503) | (18,420) |
| 1315-0505 HACC - CAPITAL PURCHASES | - | (1,000) | - | (1,000) | - | - | - | (1,000) | (1,000) |
| 1315-0510 HACC - NEW GARAGES | - | - | - | - | - | - | - | - | - |
| 1316-0100 TRANSPORT (40%) | - | (121,800) | - | (121,800) | (164) | (48,384) | - | (73,416) | (121,800) |
| 1316-0300 SENIOR CITIZENS | - | (500) | - | (500) | - | (1,006) | (506) | 506 | (1,006) |
| 3310-2026 HACC TRANSFER TO RESERVE | - | - | - | - | - | - | - | - | - |
| 3315-2502 DEPRECIATION OF PLANT & EQUIPMENT | - | (400) | - | (400) | - | (100) | - | (300) | (400) |
| 3320-2504 SENIOR CITIZENS CTR DEPCN | - | (5,400) | - | (5,400) | - | (1,350) | - | (4,050) | (5,400) |
| HACCADMIN HACC ADMIN FEES | - | (41,100) | - | (41,100) | - | - | - | (41,100) | (41,100) |
| HACC REVENUE | - | 233,840 | - | 233,840 | - | 94,386 | 59,565 | 139,454 | 293,405 |
| 3305-1839 SOCIAL SUPPORT - EXTERNAL INCOME | - | - | - | - | - | - | - | - | - |
| 3305-1840 SOCIAL SUPPORT - CLIENT CONTRIBUTION | - | - | - | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 3305-1950 SOCIAL SUPPORT - DADHC OP GRANT | - | 18,570 | - | 18,570 | - | 3,892 | - | 14,678 | 18,570 |
| 3305-1951 SOCIAL SUPPORT - DADHC CAPITAL GRANT | - | - | - | - | - | - | - | - | - |
| 3305-1952 SOCIAL SUPPORT - DOHA OP GRANT | - | - | - | - | - | 7,019 | 7,020 | (7,019) | 7,020 |
| 3310-1839 MEALS - EXTERNAL INCOME | - | - | - | - | - | 853 | 855 | (853) | 855 |
| 3310-1840 MEALS - CLIENT CONTRIBUTION | - | - | - | - | - | 4,986 | 5,000 | (4,986) | 5,000 |
| 3310-1926 HACC TRANSFER FROM RESERVE | - | - | - | - | - | - | - | - | - |
| 3310-1950 MEALS - DADHC OPERATING GRANT | - | 37,150 | - | 37,150 | - | 3,973 | - | 33,177 | 37,150 |
| 3310-1951 MEALS - DADHC CAPITAL GRANT | - | - | - | - | - | - | - | - | - |
| 3310-1952 MEALS - DOHA OPERATING GRANT | - | - | - | - | - | 7,019 | 7,020 | (7,019) | 7,020 |
| 3315-1839 HOME MODS - EXTERNAL INCOME | - | - | - | - | - | 1,676 | 1,650 | (1,676) | 1,650 |
| 3315-1840 HOME MODS - CLIENT CONTRIBUTION | - | - | - | - | - | 4,535 | 4,500 | (4,535) | 4,500 |
| 3315-1950 HOME MODS - DADHC OPERATING GRANT | - | 37,150 | - | 37,150 | - | 5,886 | - | 31,264 | 37,150 |
| 3315-1951 HOME MODS - DADHC CAPITAL GRANT | - | - | - | - | - | - | - | - | - |
| 3315-1952 HOME MODS - DOHA OPERATING GRANT | - | - | - | - | - | 10,089 | 10,100 | (10,089) | 10,100 |
| 3320-1839 HOME MTCE - EXTERNAL INCOME | - | - | - | - | - | 210 | 210 | (210) | 210 |
| 3320-1840 HOME MTCE - CLIENT CONTRIBUTION | - | - | - | - | - | 1,496 | 1,500 | (1,496) | 1,500 |
| 3320-1950 HOME MTCE - DADHC OPERATING GRANT | - | 18,570 | - | 18,570 | - | 1,947 | - | 16,623 | 18,570 |
| 3320-1951 HOME MTCE - DADHC CAPITAL GRANT | - | - | - | - | - | - | - | - | - |
| 3320-1952 HOME MTCE - DOHA OPERATING GRANT | - | - | - | - | - | 3,860 | 3,860 | (3,860) | 3,860 |
| 3325-1839 TRANSPORT - EXTERNAL INCOME | - | 10,000 | - | 10,000 | - | 2,477 | - | 7,523 | 10,000 |
| 3325-1840 TRANSPORT - CLIENT CONTRIBUTION | - | 10,000 | - | 10,000 | - | 7,212 | - | 2,788 | 10,000 |
| 3325-1950 TRANSPORT - DADHC OP GRANT | - | 102,400 | - | 102,400 | - | 9,404 | - | 92,996 | 102,400 |
| 3325-1951 TRANSPORT - DADHC CAPITAL GRANT | - | - | - | - | - | - | - | - | - |
| 3325-1952 TRANSPORT - DOHA OP GRANT | - | - | - | - | - | 17,854 | 17,850 | (17,854) | 17,850 |
| 3330-1500 NON EMERGENCY HEALTH TRANS. USER FEE | - | - | - | - | - | - | - | - | - |
| 3330-1950 NON EMERGENCY HEALTH TRANS. FUNDING | - | - | - | - | - | - | - | - | - |
| 3335-1828 SENIOR CITIZENS HALL | - | - | - | - | - | - | - | - | - |
| 3335-1950 OTHER GRANTS | - | - | - | - | - | - | - | - | - |
| 3340-1950 HACC - DOHA TRANSITION FUNDING | - | - | - | - | - | - | - | - | - |
| HACC Total | - | (46,900) | - | (46,900) | (19,202) | (19,489) | 58,007 | (27,411) | 11,107 |
| OTHER COMMUNITY SERVICES | | | | | | | | | |
| OTHER COMMUNITY SERVICES EXPENSE | (8,887) | (203,830) | - | (212,717) | (1,678) | (48,396) | (2,105) | (164,321) | (214,822) |
| 1313-0105 YOUTH WEEK GRANT & CONTRIBUTIO | - | (3,000) | - | (3,000) | - | - | - | (3,000) | (3,000) |
| 1313-0110 BERRIGAN SHIRE YOUTH AWARD | - | - | - | - | - | - | - | - | - |
| 1313-0111 SR SUICIDE PREVENTION GROUP | - | (480) | - | (480) | - | - | - | (480) | (480) |
| 1313-0115 PORTSEA CAMP EXPENSES | - | (2,000) | - | (2,000) | - | (150) | - | (1,850) | (2,000) |
| 1313-0120 COMMUNITY PLANNING - SALARY | - | (120,100) | - | (120,100) | - | (32,847) | - | (87,253) | (120,100) |
| 1313-0121 COMMUNITY PLANNING ADVERTISING | - | (2,500) | - | (2,500) | - | - | - | (2,500) | (2,500) |
| 1313-0122 COMMUNITY PLANNING - TRAINING | - | (2,000) | - | (2,000) | - | (4,104) | (2,105) | 2,104 | (4,105) |
| 1313-0123 COMMUNITY PLANNING - VEHICLE EXPENSE | - | (21,840) | - | (21,840) | - | (7,982) | - | (13,858) | (21,840) |
| 1313-0124 COMMUNITY PLANNING - TELEPHONE | - | (1,000) | - | (1,000) | - | (588) | - | (412) | (1,000) |
| 1313-0125 COMMUNITY PLANNING - OP EXPENSES | - | (2,000) | - | (2,000) | - | (76) | - | (1,924) | (2,000) |
| 1313-0131 YOUTH DEVELOPMENT | - | (20,000) | - | (20,000) | - | - | - | (20,000) | (20,000) |
| 1421-0105 FINLEY TIDY TOWNS EXPENSE | - | - | - | - | - | - | - | - | - |
| 1421-0120 BERRIGAN CONSERVATION GROUP EX | (8,887) | (3,860) | - | (12,747) | (1,678) | (2,365) | - | (10,382) | (12,747) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1715-0110 KIDSFEST EXPENSES | - | (2,000) | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 1715-0111 AGEING STRATEGY | - | - | - | - | - | - | - | - | - |
| 1715-0113 MENS HEALTH WEEK | - | (1,000) | - | (1,000) | - | (200) | - | (800) | (1,000) |
| 1715-0115 SOUTH WEST ARTS INC. | - | (7,300) | - | (7,300) | - | - | - | (7,300) | (7,300) |
| 1715-0117 TARGETED CULTURAL ACTIVITIES | - | (1,000) | - | (1,000) | - | - | - | (1,000) | (1,000) |
| 1715-0119 INTERNATIONAL WOMENS DAY | - | (2,500) | - | (2,500) | - | - | - | (2,500) | (2,500) |
| 1715-0120 MUSEUMS & GALLERIES REVIEW NSW | - | (1,000) | - | (1,000) | - | - | - | (1,000) | (1,000) |
| 1715-0128 HERITAGE OFFICER EXPENSES - CONSULTANCY FEES | - | - | - | - | - | - | - | - | - |
| 1715-0129 HERITAGE OFFICER - LOCAL HERITAGE INCENTIVE FUND | - | (10,000) | - | (10,000) | - | - | - | (10,000) | (10,000) |
| 1715-0130 TOCUMWAL RAILWAY STATION LEASE | - | (250) | - | (250) | - | (84) | - | (166) | (250) |
| OTHER COMMUNITY SERVICES REVENUE | - | 11,700 | - | 11,700 | - | 925 | 900 | 10,775 | 12,600 |
| 3100-1840 PORTSEA CAMP DEPOSITS | - | 2,000 | - | 2,000 | - | 25 | - | 1,975 | 2,000 |
| 3100-1855 Youth Services Donations - GST Free | - | - | - | - | - | 900 | 900 | (900) | 900 |
| 3100-1950 YOUTH WEEK GRANT REVENUE | - | 1,200 | - | 1,200 | - | - | - | 1,200 | 1,200 |
| 6320-1500 HERITAGE FUND REVENUE | - | 3,000 | - | 3,000 | - | - | - | 3,000 | 3,000 |
| 6320-1950 HERITAGE ADVISORY SERVICE GRANT | - | - | - | - | - | - | - | - | - |
| 6320-1951 LOCAL HERITAGE FUND GRANT | - | 5,000 | - | 5,000 | - | - | - | 5,000 | 5,000 |
| 6330-1500 CULTURAL ACTIVITIES INCOME | - | - | - | - | - | - | - | - | - |
| 6330-1600 INTERNATIONAL WOMENS DAY INCOME | - | 500 | - | 500 | - | - | - | 500 | 500 |
| 6330-1951 INTERNATIONAL WOMENS DAY GRANT | - | - | - | - | - | - | - | - | - |
| OTHER COMMUNITY SERVICES Total | (8,887) | (192,130) | - | (201,017) | (1,678) | (47,471) | (1,205) | (153,546) | (202,222) |
| CEMETERY | | | | | | | | | |
| CEMETERY EXPENSE | (20,000) | (124,130) | - | (144,130) | (4,532) | (43,467) | | (100,663) | (144,130) |
| 1419-0106 CEMETERY OP. EXP - TELEPHONE | - | (500) | - | (500) | - | (113) | - | (387) | (500) |
| 1419-0107 CEMETERY OP. EXPS - ELECTRICITY | - | (1,300) | - | (1,300) | - | (234) | - | (1,066) | (1,300) |
| 1419-0108 CEMETERY OP EXP - INSURANCE | - | (30) | - | (30) | - | (33) | - | 3 | (30) |
| 1419-0109 CEMETERY WEBSITE & MAPPING | - | - | - | - | - | - | - | - | - |
| 1419-0110 CEMETERY MAINTENANCE | - | (26,000) | - | (26,000) | - | (12,587) | - | (13,413) | (26,000) |
| 1419-0112 CEMETERY BURIAL EXPENSES | - | (30,000) | - | (30,000) | - | (15,004) | - | (14,996) | (30,000) |
| 1419-0114 CEMETERY HONORARIUMS | - | (15,500) | - | (15,500) | - | (6,696) | - | (8,804) | (15,500) |
| 1419-0116 CEMETERY PLAQUES | - | (30,000) | - | (30,000) | (4,000) | (8,068) | - | (21,932) | (30,000) |
| 1419-0500 FINLEY CEMETERY - INSTALL SPRINKLERS | (20,000) | - | (10,000) | (30,000) | - | - | - | (30,000) | (30,000) |
| 1419-0515 CEMETERY PLYNTHS | - | - | (10,000) | (10,000) | (532) | (532) | - | (9,468) | (10,000) |
| 3850-2026 CEMETERY TRANSFER TO RESERVE | - | - | - | - | - | - | - | - | - |
| 3850-2500 CEMETERY LAND IMPROVEMENTS DEPCN | - | (600) | - | (600) | - | (150) | - | (450) | (600) |
| 3850-2518 CEMETERY DEPCN | - | (200) | - | (200) | - | (50) | - | (150) | (200) |
| CEMETERY CAPEX CEMETERY CAPITAL EXPENDITURE | - | (20,000) | 20,000 | - | - | - | - | - | - |
| CEMETERY REVENUE | - | 107,000 | - | 107,000 | - | 38,967 | 545 | 68,033 | 107,545 |
| 3850-1812 CEMETERY CHARGES - SHIRE INCLUDING G | - | 99,000 | - | 99,000 | - | 37,779 | - | 61,221 | 99,000 |
| 3850-1815 CEMETERY CHARGES - PLAQUES | - | 8,000 | - | 8,000 | - | 644 | - | 7,356 | 8,000 |
| 3850-1816 CEMETERY CHARGES - MONUMENTS | - | - | - | - | - | 543 | 545 | (543) | 545 |
| 3850-1926 CEMETERY TRANSFER FROM RESERVE | - | - | - | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| CEMETERY Total | (20,000) | (17,130) | - | (37,130) | (4,532) | (4,500) | 545 | (32,630) | (36,585) |
| EARLY INTERVENTION | | | | | | | | | |
| EARLY INTERVENTION EXPENSE | - | (97,580) | | (97,580) | (7,518) | (36,183) | (8,760) | (61,397) | (106,340) |
| 1314-0130 EARLY INT EQUIP & PROGS STATE | - | (2,220) | | (2,220) | (2,618) | (2,998) | (780) | 778 | (3,000) |
| 1314-0131 EARLY INT - ELECTRICITY | - | (1,050) | | (1,050) | - | (756) | | (294) | (1,050) |
| 1314-0132 EARLY INT - TELEPHONE | - | (1,060) | | (1,060) | - | (223) | | (837) | (1,060) |
| 1314-0133 EARLY INT - ADMIN CHARGE | - | (17,000) | | (17,000) | - | (4,252) | | (12,748) | (17,000) |
| 1314-0134 MASONICARE GRANT EXPENDITURE | - | - | | - | - | - | | - | - |
| 1314-0135 COMMUNITY SERVICES DIRECTORY | - | - | | - | - | - | | - | - |
| 1314-0137 BJC GRANT EXPENDITURE | - | - | | - | - | - | | - | - |
| 1314-0138 EARLY INT - ACCREDITATION EXP | - | - | | - | (4,900) | (7,531) | (7,530) | 7,531 | (7,530) |
| 1314-0139 EARLY INT - INTENSE FAMILY SUP | - | - | | - | - | (447) | (450) | 447 | (450) |
| 1314-0215 EARLY INT - SALARY/ALLOWANCE | - | (65,400) | | (65,400) | - | (17,293) | | (48,107) | (65,400) |
| 1314-0225 EARLY INT - TRAVEL ALLOWANCE | - | (4,600) | | (4,600) | - | (1,148) | | (3,452) | (4,600) |
| 1314-0505 EQUIP/FURN - EARLY INT <= \$50 | - | (350) | | (350) | - | (61) | | (289) | (350) |
| 2850-2504 CHILD HEALTH CTR BUILD DEPCN | - | (5,900) | | (5,900) | - | (1,475) | | (4,425) | (5,900) |
| 3200-2026 EARLY INTERVENTION TRANSFER TO RESERVE | - | - | | - | - | - | | - | - |
| 3200-2502 EARLY INTERVENTION DEPRECIATION EXPE | - | - | | - | - | - | | - | - |
| EARLY INTERVENTION REVENUE | - | 74,576 | | 74,576 | - | 68,194 | 1,355 | 6,382 | 75,931 |
| 3200-1854 EARLY INT - CONTRIBUTION | - | - | | - | - | - | | - | - |
| 3200-1855 EARLY INT - DONATIONS GST FREE | - | - | | - | - | 1,354 | 1,355 | (1,354) | 1,355 |
| 3200-1926 EARLY INT TRANSFER FROM RESERVE | - | - | | - | - | - | | - | - |
| 3200-1950 DADHC GRANT (INC GST) | - | 74,576 | | 74,576 | - | 66,840 | | 7,736 | 74,576 |
| 3200-1951 EARLY INTERVENTION AUST GRANT | - | - | | - | - | - | | - | - |
| 3200-1952 KURRAJONG GRANT | - | - | | - | - | - | | - | - |
| 3200-1956 BURNSIDE GRANT | - | - | | - | - | - | | - | - |
| 3200-1957 FNSW GRANT - BJC NETWORK | - | - | | - | - | - | | - | - |
| 3200-1958 EARLY INT ECIA NSW GRANT SIBLINGS | - | - | | - | - | - | | - | - |
| EARLY INTERVENTION Total | - | (23,004) | | (23,004) | (7,518) | 32,011 | (7,405) | (55,015) | (30,409) |
| HOUSING | | | | | | | | | |
| HOUSING EXPENSE | - | (36,240) | | (36,240) | - | (11,161) | (62) | (25,079) | (36,302) |
| 1410-0125 HOUSING 27 DAVIS BLDG MTCE | - | (2,000) | | (2,000) | - | - | | (2,000) | (2,000) |
| 1410-0126 HOUSING 27 DAVIS ST - RATES | - | (2,000) | | (2,000) | - | (1,924) | | (76) | (2,000) |
| 1410-0127 HOUSING 27 DAVIS ST -INSURANCE | - | (990) | | (990) | - | (931) | | (59) | (990) |
| 1410-0130 HOUSING GREENHILLS BLDG MTCE | - | (2,500) | | (2,500) | - | - | | (2,500) | (2,500) |
| 1410-0131 HOUSING GREENHILLS - INSURANCE | - | (670) | | (670) | - | (39) | | (632) | (670) |
| 1410-0140 HOUSING 7 CARTER ST BLDG MTCE | - | (2,000) | | (2,000) | - | - | | (2,000) | (2,000) |
| 1410-0141 HOUSING 7 CARTER ST - RATES | - | (1,600) | | (1,600) | - | (1,662) | (62) | 62 | (1,662) |
| 1410-0147 HOUSING 7 CARTER ST - INSURANC | - | (680) | | (680) | - | (633) | | (48) | (680) |
| 1410-0150 PROPERTY SERVICES ADMIN CHARGE | - | (15,300) | | (15,300) | - | (3,847) | | (11,453) | (15,300) |
| 3550-2504 HOUSING DEPRECIATION | - | (8,500) | | (8,500) | - | (2,125) | | (6,375) | (8,500) |
| HOUSINGCAPEXP HOUSING CAPITAL EXPENDITURE | - | - | | - | - | - | | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| HOUSING REVENUE | - | 15,860 | | 15,860 | - | 4,880 | | 10,980 | 15,860 |
| 3550-1826 GENERAL - RENT ON COUNCIL HOUSES | - | 15,860 | | 15,860 | - | 4,880 | | 10,980 | 15,860 |
| 3550-1827 HOUSING CAPITAL INCOME | - | - | | - | - | - | | - | - |
| HOUSINGCAPINC HOUSING CAPITAL INCOME | - | - | | - | - | - | | - | - |
| HOUSING Total | - | (20,380) | | (20,380) | - | (6,281) | (62) | (14,099) | (20,442) |
| ENVIRONMENTAL SERVICES | | | | | | | | | |
| ENVIRONMENTAL SERVICES EXPENSE | (72,950) | (585,630) | | (658,580) | (10,796) | (294,757) | (6,468) | (369,358) | (665,048) |
| 1111-0105 DOG ACT EXPENSES | - | (34,454) | | (34,454) | - | (11,521) | | (22,933) | (34,454) |
| 1111-0106 DOG ACT EXPENSES - TELEPHONE | - | (600) | | (600) | - | (81) | | (519) | (600) |
| 1111-0108 COMPANION ANIMAL DLG REGISTRAT | - | (6,000) | | (6,000) | - | (361) | | (5,639) | (6,000) |
| 1111-0109 POUND OPERATION SALARIES & ALL | - | (24,954) | | (24,954) | - | (7,106) | | (17,848) | (24,954) |
| 1111-0110 POUNDS ACT EXPENSES | - | (17,592) | | (17,592) | - | (6,029) | 480 | (11,563) | (17,112) |
| 1111-0111 POUNDS ACT EXPS - INSURANCE | - | (140) | | (140) | - | (619) | (480) | 479 | (620) |
| 1111-0112 POUNDS ACT EXP. - ADVERTISING | - | (200) | | (200) | - | - | | (200) | (200) |
| 1111-0113 POUNDS ACT EXPENSE - TELEPHONE | - | (300) | | (300) | - | (81) | | (219) | (300) |
| 1111-0115 DOG POUND MTCE | - | (1,100) | | (1,100) | - | (41) | | (1,059) | (1,100) |
| 1111-0125 STOCK POUND MTCE | - | (500) | | (500) | - | - | | (500) | (500) |
| 1111-0505 ANIMAL CONTROL CAPITAL WORKS | - | - | | - | - | - | | - | - |
| 1210-0190 HEALTH ADMINISTRATION ADMIN CH | - | (112,600) | | (112,600) | - | (28,148) | | (84,452) | (112,600) |
| 1211-0105 COMMUNITY SHARPS DISPOSAL | - | - | | - | - | - | | - | - |
| 1212-0105 FOOD CONTROL | - | - | | - | - | - | | - | - |
| 1213-0105 PEST CONTROL | - | - | | - | - | - | | - | - |
| 1213-0106 PEST CONTROL - BIRDS | - | - | | - | - | - | | - | - |
| 1214-0105 CONTRIB CENTRAL MURRAY COUNTY | - | (116,400) | | (116,400) | - | (117,003) | (603) | 603 | (117,003) |
| 1215-0105 MEMORIAL PARK TOILET BLDG MTCE | - | (1,000) | | (1,000) | - | (33) | | (967) | (1,000) |
| 1215-0120 TOY LIBRARY BLDG MTCE | - | - | | - | - | - | | - | - |
| 1215-0125 TOY LIBRARY OP.EXPS -INSURANCE | - | - | | - | - | - | | - | - |
| 1215-0130 FIN SECONDHAND SHOP INSURANCE | - | (210) | | (210) | - | (193) | | (18) | (210) |
| 1411-0105 LOCAL ENVIRONMENT PLAN | (72,950) | - | | (72,950) | - | - | | (72,950) | (72,950) |
| 1411-0110 ENV. SERV SALARIES & ALLOWANCE | - | (337,200) | | (337,200) | - | (121,100) | | (216,100) | (337,200) |
| 1411-0120 ENV. SERV VEHICLE OPERATING EX | - | (43,680) | | (43,680) | - | (10,538) | | (33,142) | (43,680) |
| 1411-0125 ENV. SERV STAFF TRAINING | - | (12,000) | | (12,000) | (436) | (11,264) | | (736) | (12,000) |
| 1411-0130 ENV. SERV CONFERENCES/SEMINARS | - | (5,000) | | (5,000) | - | (941) | | (4,059) | (5,000) |
| 1411-0135 ENV. SERV OFFICE EXPENSES | - | (5,500) | | (5,500) | (5,083) | (8,646) | | (1,854) | (5,500) |
| 1411-0136 ENV. SERV ADVERTISING EXPENSES | - | (2,000) | | (2,000) | (5,036) | (7,443) | (5,000) | 4,908 | (7,000) |
| 1411-0137 ENV. SERV OFFICE EXP-TELEPHONE | - | (2,000) | | (2,000) | - | (472) | | (1,528) | (2,000) |
| 1411-0140 BUILDING SURVEYOR ACCREDITATION | - | (500) | | (500) | - | (1,364) | (865) | 864 | (1,365) |
| 1411-0145 ENV. SERV LEGAL EXPENSES | - | (5,000) | | (5,000) | (215) | (475) | | (4,525) | (5,000) |
| 1411-0146 ENV. SERV CONSULTANCY | - | - | | - | - | - | | - | - |
| 1411-0150 COMMUNITY CLEAN-UP EXPENSE | - | - | | - | - | - | | - | - |
| 1411-0170 ASBESTOS MANAGEMENT PROGRAM | - | - | | - | - | - | | - | - |
| 1411-0180 BLDG MTCE PROGRAM | - | (16,000) | | (16,000) | (25) | (1,115) | | (14,885) | (16,000) |
| 1411-0185 STATE OF THE ENVIRONMENT REPOR | - | - | | - | - | - | | - | - |
| 1411-0190 LESS: CHARGED TO OTHER FUNDS | - | 503,600 | | 503,600 | - | 125,900 | | 377,700 | 503,600 |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1411-0195 ENV. SERV ADMIN CHARGES | - | (103,300) | - | (103,300) | - | (25,829) | - | (77,471) | (103,300) |
| 1810-0190 BUILDING CONTROL ADMIN CHARGES | - | (239,400) | - | (239,400) | - | (59,854) | - | (179,546) | (239,400) |
| 2200-2502-0000 ANIMAL CONTROL EQUIPMENT DEPCN | - | (500) | - | (500) | - | (125) | - | (375) | (500) |
| 2200-2504-0000 ANIMAL CONTROL BLDG DEPCN | - | (1,100) | - | (1,100) | - | (275) | - | (825) | (1,100) |
| ENVSERVICESCAPEXP ENVIRONMENTAL SERVICES CAPITAL EXPENDITURE | - | - | - | - | - | - | - | - | - |
| ENVIRONMENTAL SERVICES REVENUE | 70,000 | 156,220 | - | 226,220 | - | 72,078 | 1,970 | 154,142 | 228,190 |
| 2200-1500 COMP ANIMALS MICROCHIP FEES INCL GST | - | 400 | - | 400 | - | 80 | - | 320 | 400 |
| 2200-1810 COMPANION ANIMAL REGISTRATION FEES | - | 5,200 | - | 5,200 | - | 1,913 | - | 3,287 | 5,200 |
| 2200-1811 COMPANION ANIMAL DLG REIMBURSEMENTS | - | 4,000 | - | 4,000 | - | 1,464 | - | 2,536 | 4,000 |
| 2200-1815 IMPOUNDING DOG FEES & FINES GST FREE | - | 5,000 | - | 5,000 | - | 3,986 | - | 1,014 | 5,000 |
| 2200-1829 IMPOUNDING FINES & COSTS | - | 1,100 | - | 1,100 | - | 200 | - | 900 | 1,100 |
| 2200-1896 SALES OF ANIMALS | - | - | - | - | - | - | - | - | - |
| 2700-1812 FOOD CONTROL FEES | - | 5,200 | - | 5,200 | - | - | - | 5,200 | 5,200 |
| 2750-1812 Insect/Verm/In/Pest Control Fees | - | - | - | - | - | 36 | 40 | (36) | 40 |
| 3600-1200 ENVIRONMENTAL SERVICES FINES INCOME | - | - | - | - | - | - | - | - | - |
| 3600-1501 PLANNING ADVERT FEES - GST FREE | - | 2,000 | - | 2,000 | - | 1,600 | - | 400 | 2,000 |
| 3600-1502 ENV. SERV SUNDRY INCOME - INCL GST | - | 700 | - | 700 | - | 205 | - | 495 | 700 |
| 3600-1503 DRAINAGE DIAGRAMS - GST FREE | - | 8,500 | - | 8,500 | - | 3,565 | - | 4,935 | 8,500 |
| 3600-1504 ON-SITE SEWAGE FEES - GST FREE | - | 2,000 | - | 2,000 | - | 657 | - | 1,343 | 2,000 |
| 3600-1505 LGA LOCAL ACTIVITY FEE - GST FREE | - | 3,500 | - | 3,500 | - | 1,763 | - | 1,737 | 3,500 |
| 3600-1506 FOOTPATH TRADING PERMIT FEES | - | 1,000 | - | 1,000 | - | - | - | 1,000 | 1,000 |
| 3600-1507 Env. Serv Sundry Income - Ex. GST | - | - | - | - | - | 1,590 | 1,600 | (1,590) | 1,600 |
| 3600-1812 PLANNING CERTIFICATE S149 - GST FREE | - | 17,000 | - | 17,000 | - | 6,072 | - | 10,929 | 17,000 |
| 3600-1813 URGENT PLAN S149 CERT INCL GST | - | 500 | - | 500 | - | 100 | - | 400 | 500 |
| 3600-1814 CONSTRUCTION CERTIFICATE FEES | - | 15,000 | - | 15,000 | - | 7,189 | - | 7,811 | 15,000 |
| 3600-1815 COMPLYING DEVELOPMENT FEES -INCL GST | - | 9,000 | - | 9,000 | - | 3,515 | - | 5,485 | 9,000 |
| 3600-1816 DEVELOPMENT APPLICATION FEES - APPLI | - | 31,000 | - | 31,000 | - | 21,700 | - | 9,301 | 31,000 |
| 3600-1817 COMPLIANCE CERT. INSPECT - INCL. GST | - | 40,000 | - | 40,000 | - | 14,991 | - | 25,009 | 40,000 |
| 3600-1818 SUBDIV. SUPERVISION FEE - INCL. GST | - | 100 | - | 100 | - | - | - | 100 | 100 |
| 3600-1870 LEGAL COSTS RECOVERED | - | - | - | - | - | - | - | - | - |
| 3600-1950 LOCAL ENVIRONMENT PLAN GRANT | 70,000 | - | - | 70,000 | - | - | - | 70,000 | 70,000 |
| 3600-1952 ELECTRONIC HOUSING CODE GRANT | - | - | - | - | - | - | - | - | - |
| 3600-1953 APPLICATION TRACKING PH4 GRANT | - | - | - | - | - | - | - | - | - |
| 6910-1500 BUILD CONTROL SUNDRY INCOME | - | - | - | - | - | - | - | - | - |
| 6910-1750 LONG SERVICE CORP LEVY COMMISSION | - | 1,300 | - | 1,300 | - | 337 | - | 963 | 1,300 |
| 6910-1755 PLANFIRST LEVY COMMISSION | - | 300 | - | 300 | - | 55 | - | 245 | 300 |
| 6910-1760 S735A / S1212P NOTICES GST FREE | - | 3,000 | - | 3,000 | - | 310 | - | 2,690 | 3,000 |
| 6910-1812 BUILD CERTIFICATE FEES (S149/D) | - | 420 | - | 420 | - | 750 | 330 | (330) | 750 |
| ENVSERVICESCAPINC ENVIRONMENTAL SERVICES CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| ENVIRONMENTAL SERVICES Total | (2,950) | (429,410) | - | (432,360) | (10,796) | (222,679) | (4,498) | (215,216) | (436,858) |
| DOMESTIC WASTE MANAGEMENT | | | | | | | | | |
| DOMESTIC WASTE MANAGEMENT EXPENSE | - | (1,152,404) | - | (1,152,404) | (143,019) | (374,225) | (21,360) | (778,179) | (1,173,764) |
| 1412-0105 DWM ADMIN CHARGES | - | (170,000) | - | (170,000) | - | (42,493) | - | (127,507) | (170,000) |
| 1412-0140 COLLECTION EXPENSES - CONTRACT | - | (189,800) | - | (189,800) | (95,463) | (152,727) | - | (37,073) | (189,800) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1412-0141 DWM WASTE COLLECTION FEE EXP | - | (143,104) | | (143,104) | - | - | | (143,104) | (143,104) |
| 1412-0142 CONTRACT SUPERVISION FEES (MOI | - | (6,000) | | (6,000) | - | - | | (6,000) | (6,000) |
| 1412-0150 TIP OPERATION EXPENSES - TOC | - | (111,100) | | (111,100) | (11,712) | (43,324) | | (67,776) | (111,100) |
| 1412-0151 TOC TIP OP EXPS - INSURANCE | - | (7,500) | | (7,500) | - | (7,063) | | (437) | (7,500) |
| 1412-0155 TIP OPERATIONS EXPENSES - BGN | - | (135,000) | | (135,000) | (12,195) | (44,490) | | (90,510) | (135,000) |
| 1412-0156 BGN TIP OP. EXPS - INSURANCE | - | (7,500) | | (7,500) | - | (7,077) | | (423) | (7,500) |
| 1412-0157 TIP OP. EXPS BGN - ELECTRICITY | - | (3,700) | | (3,700) | - | (375) | | (3,325) | (3,700) |
| 1412-0158 TIP OPERATIONS TELEPHONE | - | (880) | | (880) | - | (149) | | (731) | (880) |
| 1412-0160 RECYCLE CENTRE OPERATIONS EXPE | - | (41,400) | | (41,400) | (23,280) | (35,125) | | (6,275) | (41,400) |
| 1412-0161 RECYCLE CENTRE - INSURANCE | - | (6,600) | | (6,600) | - | (6,151) | | (449) | (6,600) |
| 1412-0162 RECYCLABLES COLLECTION EXPENSE | - | (130,400) | | (130,400) | - | (28,098) | | (102,302) | (130,400) |
| 1412-0165 FINLEY RECYCLE CENTRE BLDG MTC | - | (200) | | (200) | - | (18) | | (182) | (200) |
| 1412-0167 BERRIGAN TIP BLDG MTCE | - | (500) | | (500) | (63) | (365) | | (135) | (500) |
| 1412-0185 DRUMMUSTER OPERATIONAL EXPENDI | - | (4,000) | | (4,000) | - | - | | (4,000) | (4,000) |
| 1412-0190 WASTE MANAGEMENT PLAN | - | - | | - | - | - | | - | - |
| 1412-0505 PURCHASE OF BINS | - | - | | - | - | - | | - | - |
| 1412-0506 FINLEY TIP - FENCING AROUND BI | - | - | | - | - | - | | - | - |
| 1412-0507 NEW SHED & TOILET TOC TIP | - | - | | - | - | - | | - | - |
| 1412-0512 BERRIGAN & FINLEY TIP - CRUSHED ROCK | - | (2,000) | | (2,000) | (305) | (1,694) | | (306) | (2,000) |
| 1412-0523 BERRIGAN TIP - NEW L/F HOLE | - | - | | - | - | - | | - | - |
| 1412-0524 BERRIGAN TIP FENCING | - | - | | - | - | - | | - | - |
| 1412-0525 FINLEY TRUCKWASH FENCE | - | (3,000) | | (3,000) | - | - | | (3,000) | (3,000) |
| 1412-0526 TOC TIP FENCING | - | - | (10,000) | (10,000) | - | - | | (10,000) | (10,000) |
| 1412-0527 BERRIGAN TIP - TEMPORARY ASBESTOS STORAGE | - | - | | - | - | - | | - | - |
| 1412-0528 BERRIGAN TIP - REHABILITATION | - | - | | - | - | - | | - | - |
| 3670-2026 DWM TRANSFER TO RESERVE | - | (159,420) | | (159,420) | - | - | (21,360) | (159,420) | (180,780) |
| 3670-2500 NON DOMESTIC WASTE BUILDINGS DEPCN | - | (1,900) | | (1,900) | - | (475) | | (1,425) | (1,900) |
| 3670-2502 NON DOMESTIC WASTE LAND IMPROVMENTS DEPCN | - | (10,600) | | (10,600) | - | (2,650) | | (7,950) | (10,600) |
| 3670-2504 DOMESTIC WASTE DEPCN | - | (2,900) | | (2,900) | - | (725) | | (2,175) | (2,900) |
| 3670-2505 DOMESTIC WASTE REMEDIATION - DEPCN | - | (4,900) | | (4,900) | - | (1,225) | | (3,675) | (4,900) |
| WASTEMGMTCAPEXP WASTE MANAGEMENT CAPITAL EXPENDITURE | - | (10,000) | 10,000 | - | - | - | | - | - |
| DOMESTIC WASTE MANAGEMENT REVENUE | - | 1,152,404 | | 1,152,404 | - | 987,778 | 21,360 | 164,626 | 1,173,764 |
| 3660-1000 DWM CHARGES COLLECTED | - | 804,000 | | 804,000 | - | 823,501 | 19,500 | (19,501) | 823,500 |
| 3660-1020 DWM CHARGES UNCOLLECTED | - | 16,000 | | 16,000 | - | - | | 16,000 | 16,000 |
| 3660-1080 LESS - DWM CHARGES WRITTEN OFF | - | (2,000) | | (2,000) | - | (1) | - | (1,999) | (2,000) |
| 3660-1081 Less - Non-DWM Charges Written Off | - | - | | - | - | - | | - | - |
| 3660-1082 LESS - DWM CHARGES D/DEBT EXPENSE | - | (1,000) | | (1,000) | - | - | | (1,000) | (1,000) |
| 3660-1095 LESS DWM CHARGES PENSION REBATE | - | (70,000) | | (70,000) | - | - | | (70,000) | (70,000) |
| 3660-1500 DWM TIPPING FEES | - | 120,100 | | 120,100 | - | 53,223 | | 66,877 | 120,100 |
| 3660-1505 DWM WASTE COLLECTION TIP FEE CONTRA | - | 143,104 | | 143,104 | - | - | | 143,104 | 143,104 |
| 3660-1950 DWM CHARGES PENSION SUBSIDY | - | 38,500 | | 38,500 | - | 39,648 | 1,150 | (1,148) | 39,650 |
| 3670-1000 BUSINESS GARBAGE CHARGES | - | 65,000 | | 65,000 | - | 65,708 | 710 | (708) | 65,710 |
| 3670-1500 NON-DOMESTIC WASTE TIPPING FEES | - | - | | - | - | - | | - | - |
| 3670-1502 SALE OF SCRAP METAL | - | 12,500 | | 12,500 | - | 624 | | 11,876 | 12,500 |
| 3670-1503 SALE OF RECYCLABLES | - | - | | - | - | - | | - | - |
| 3670-1505 DRUMMUSTER REVENUE | - | 2,400 | | 2,400 | - | - | | 2,400 | 2,400 |
| 3670-1506 DRUMMUSTER REIMBURSEMENTS | - | 3,000 | | 3,000 | - | - | | 3,000 | 3,000 |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 3670-1507 SALE OF BATTERIES | - | 500 | - | 500 | - | - | - | 500 | 500 |
| 3670-1926 GARBAGE TRANSFER FROM RESERVE | - | - | - | - | - | - | - | - | - |
| 3670-4310 DWM DEPCN CONTRA | - | 20,300 | - | 20,300 | - | 5,075 | - | 15,225 | 20,300 |
| WASTEMGMTCAPINC WASTE MANAGEMENT CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| DOMESTIC WASTE MANAGEMENT Total | - | - | - | - | (143,019) | 613,553 | - | (613,553) | - |
| STORMWATER DRAINAGE | | | | | | | | | |
| STORMWATER DRAINAGE EXPENSE | (130,083) | (2,080,972) | - | (2,211,055) | (98,419) | (256,466) | (42,672) | (1,954,589) | (2,253,727) |
| 1416-0110 STORM WATER DRAINAGE MTCE | - | (93,700) | - | (93,700) | (730) | (16,446) | - | (77,254) | (93,700) |
| 1416-0111 STORMWATER DRAIN - ELECTRICITY | - | (18,000) | - | (18,000) | - | (4,909) | - | (13,091) | (18,000) |
| 1416-0160 INTEREST-DRAINAGE INT LOAN 385 | - | (6,840) | - | (6,840) | - | - | - | (6,840) | (6,840) |
| 1416-0161 LOAN 387 INTEREST EXPENSE | - | (11,970) | - | (11,970) | - | - | - | (11,970) | (11,970) |
| 1416-0998 ASSET MANAGEMENT - DRAINAGE | - | - | - | - | - | - | - | - | - |
| 1416-2410 LIRS - US/W DRAINAGE INTEREST | - | (47,941) | - | (47,941) | - | - | - | (47,941) | (47,941) |
| 1416-2411 LIRS - US/W DRAINAGE PRINCIPAL | - | (60,611) | - | (60,611) | - | - | - | (60,611) | (60,611) |
| 1417-0525 PRINCIPAL-DRAINAGE INTLOAN 385 | - | (76,980) | - | (76,980) | - | - | - | (76,980) | (76,980) |
| 1417-0530 LOAN 387 PRINCIPAL - CURRENT | - | (72,230) | - | (72,230) | - | - | - | (72,230) | (72,230) |
| 1417-0540 REMODEL LOCO DAM | - | - | - | - | (177) | (33,969) | (34,000) | 33,969 | (34,000) |
| 1417-0541 RILEY COURT STORMWATER DETENTION BASIN | - | - | - | - | - | - | - | - | - |
| 1417-0542 BUCHANANS RD - WIRUNA TO HUGHES | - | - | - | - | - | - | - | - | - |
| 1417-0543 BUCHANANS RD - GUNNAMARA - WIRUNA | - | - | (13,500) | (13,500) | - | - | - | (13,500) | (13,500) |
| 1417-0544 BENT ST - END OF SEAL TO BAROOGA ST NTH | - | - | (39,000) | (39,000) | - | - | - | (39,000) | (39,000) |
| 1417-0545 BROOKSMANS RD RETENTION POND | - | - | - | - | - | - | - | - | - |
| 1417-0546 RETENTION POND - RIV HWY FIN | - | - | - | - | (58,101) | (81,015) | (81,000) | 81,015 | (81,000) |
| 1417-0547 CONSTRUCT REUSE SCHEME STORMWATER | - | - | - | - | - | - | - | - | - |
| 1417-0548 CONSTRUCT RETENTION BASIN | - | - | - | - | - | - | - | - | - |
| 1417-0549 ENDEVOUR ST CONSTRUCT PUMP ST | (88,640) | - | - | (88,640) | - | - | 88,640 | (88,640) | - |
| 1417-0551 CONSTRUCT PUMP STATION TOC GOLF | (15,416) | - | - | (15,416) | (36,286) | (42,561) | (27,145) | 27,145 | (42,561) |
| 1417-0552 HARRIS ST - FLYNN ST HAYES ST | - | - | - | - | - | - | - | - | - |
| 1417-0553 LANE 961 -BRUTON ST BAROOGA NTH | - | - | - | - | - | - | - | - | - |
| 1417-0554 CHANTER ST - RAILWAY TO JERSEY | - | - | (10,000) | (10,000) | - | - | - | (10,000) | (10,000) |
| 1417-0555 CRAWFORD SUBDIV DRAIN TO TOC SEWER | (9,751) | - | - | (9,751) | - | - | - | (9,751) | (9,751) |
| 1417-0677 WILLIAM ST - HAMPDEN TO EAST | - | - | - | - | - | - | - | - | - |
| 1417-0684 TUPPAL ST LANE & TOWN BEACH RD | - | - | - | - | (1,707) | (3,472) | (3,500) | 3,472 | (3,500) |
| 1417-0686 JERILDERIE ST BGN - RETARDATIO | - | - | - | - | - | - | - | - | - |
| 1417-0694 OPEN DRAIN - HONNIBALL & RACEC | - | - | - | - | - | (1,825) | (1,825) | 1,825 | (1,825) |
| 1417-0695 INSTALL GATE AT LEVEE-TUPPAL R | - | - | - | - | - | - | - | - | - |
| 1417-0810 KELLY ST - JERILDERIE TO SHORT | - | - | - | - | - | - | - | - | - |
| 1417-0814 STANDBY PUMP NTH BRUTON ST | - | - | - | - | - | - | - | - | - |
| 1417-0815 DAVIS ST RETENTION BASIN | - | - | - | - | - | - | - | - | - |
| 1417-0816 CORCORAN STREET DRAINAGE RETARDATION BASIN | - | - | - | - | - | - | - | - | - |
| 1417-0817 TOC RECREATION RESERVE DRAINAGE WORKS | - | - | - | - | (818) | (818) | (820) | 818 | (820) |
| 1417-0818 ANZAC AVENUE POWER TO PUMP STATION | (16,276) | - | - | (16,276) | - | (15,193) | - | (1,083) | (16,276) |
| 1417-0820 DENISON ST - WOLLAMAI TO WARMATTA | - | - | - | - | (600) | (708) | (710) | 708 | (710) |
| 1417-0822 MURRAY ST - HEADFORD TO OSBORNE (TP) | - | - | (428,000) | (428,000) | - | - | - | (428,000) | (428,000) |
| 1417-0824 GEORGE ST PUMPSTATION | - | - | - | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1417-0825 LIRS - EAST RIVERINA HWY | - | - | - | - | - | - | - | - | - |
| 1417-0826 LIRS - FLYNN ST AREA | - | - | - | - | - | - | - | - | - |
| 1417-0827 FLYNN ST AREA | - | - | (80,000) | (80,000) | - | - | - | (80,000) | (80,000) |
| 1417-0828 FINLEY ST DETENTION BASIN | - | - | (330,000) | (330,000) | - | - | 17,688 | (330,000) | (312,312) |
| 1417-0829 WILLIAM ST CROSS CONNECTION | - | - | (80,000) | (80,000) | - | - | - | (80,000) | (80,000) |
| 1417-0830 BRUTON ST ELEC & PIPEWORK | - | - | (150,000) | (150,000) | - | - | - | (150,000) | (150,000) |
| 1417-0831 GEORGE ST-DEAN ST PUMP STATION | - | - | (340,000) | (340,000) | - | - | - | (340,000) | (340,000) |
| 3750-2512 STORMWATER DRAINAGE DEPCN | - | (222,200) | - | (222,200) | - | (55,550) | - | (166,650) | (222,200) |
| DRAINAGECAPEXP DRAINAGE CAPITAL WORKS EXPENDITURE | - | (1,470,500) | 1,470,500 | - | - | - | - | - | - |
| STORMWATER DRAINAGE REVENUE | 20,000 | 1,075,510 | - | 1,095,510 | - | 72,184 | 190 | 1,023,326 | 1,095,700 |
| 3750-1000 STORMWATER / DRAINAGE CHARGE | - | 72,000 | - | 72,000 | - | 72,188 | 190 | (188) | 72,190 |
| 3750-1080 DRAINAGE CHARGE - WRITE OFFS | - | (500) | - | (500) | - | (3) | - | (497) | (500) |
| 3750-1200 CONTRIBUTIONS TO WORKS | - | - | - | - | - | - | - | - | - |
| 3750-1500 ELECTRICITY CHARGES REFUND | - | - | - | - | - | - | - | - | - |
| 3750-1501 SECT 94 CONT. DRAINAGE - BAROOGA | - | - | - | - | - | - | - | - | - |
| 3750-1502 SECT 94 CONT. DRAINAGE - BERRIGAN | - | - | - | - | - | - | - | - | - |
| 3750-1503 SECT 94 CONT. DRAINAGE - FINLEY | - | - | - | - | - | - | - | - | - |
| 3750-1504 SECT 94 CONT. DRAINAGE - TOCUMWAL | - | - | - | - | - | - | - | - | - |
| 3750-1700 LIRS - URBAN S/W LOAN PROCEEDS | - | - | 980,000 | 980,000 | - | - | - | 980,000 | 980,000 |
| 3750-1701 LIRS INTEREST SUBSIDY | - | 24,010 | - | 24,010 | - | - | - | 24,010 | 24,010 |
| 3750-1926 SECT 94 CONT. DRAINAGE-RESERVE TRANS | - | - | - | - | - | - | - | - | - |
| 3750-1950 MURRAY ST - HEADFORD TO OSBRORNE RMS FUNDING | 20,000 | - | - | 20,000 | - | - | - | 20,000 | 20,000 |
| DRAINAGECAPINC DRAINAGE CAPITAL WORKS INCOME | - | 980,000 | (980,000) | - | - | - | - | - | - |
| STORMWATER DRAINAGE Total | (110,083) | (1,005,462) | - | (1,115,545) | (98,419) | (184,282) | (42,482) | (931,263) | (1,158,027) |
| ENVIRONMENTAL PROTECTION | | | | | | | | | |
| ENVIRONMENTAL PROTECTION EXPENSE | (29,237) | (124,800) | - | (154,037) | (398) | (34,696) | - | (119,341) | (154,037) |
| 1418-0110 LEVEE BANKS MTCE | (29,237) | (32,100) | - | (61,337) | (398) | (22,555) | - | (38,782) | (61,337) |
| 1418-0130 MURRAY DARLING ASSOCIATION | - | (2,000) | - | (2,000) | - | (1,959) | - | (41) | (2,000) |
| 1418-0140 LEVEE BANKS ADMIN CHARGES | - | (40,700) | - | (40,700) | - | (10,182) | - | (30,518) | (40,700) |
| 3800-2026 LEVEE BANK CONSTRUCTION TRANSFER TO RESERVE | - | (50,000) | - | (50,000) | - | - | - | (50,000) | (50,000) |
| LEVEECAPEXP LEVEE BANK CAPITAL EXPENDITURE | - | - | - | - | - | - | - | - | - |
| ENVIRONMENTAL PROTECTION REVENUE | - | - | - | - | - | - | - | - | - |
| 3800-1500 FEES - MANAGEMENT OF ROAD RESERVES | - | - | - | - | - | - | - | - | - |
| 3800-1926 LEVEE BANK CONSTRUCTION TRANSFER FROM RESERVE | - | - | - | - | - | - | - | - | - |
| 3800-1951 CAPITAL WORKS INCOME - LEVEE BANKS | - | - | - | - | - | - | - | - | - |
| 3800-1952 CAPITAL WORKS INCOME - SEPELTS | - | - | - | - | - | - | - | - | - |
| 3800-1953 NATIONAL DISASTER RELIEF ASSISTANCE GRANT | - | - | - | - | - | - | - | - | - |
| LEVEECAPINC LEVEE BANK CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| ENVIRONMENTAL PROTECTION Total | (29,237) | (124,800) | - | (154,037) | (398) | (34,696) | - | (119,341) | (154,037) |
| WATER SUPPLIES | | | | | | | | | |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| WATER SUPPLIES EXPENSE | - | (3,070,580) | - | (3,070,580) | (120,225) | (819,545) | (96,316) | (2,251,035) | (3,166,896) |
| 1510-0105 WATER ADMIN CHARGES - ADMINIST | - | (166,000) | - | (166,000) | - | (41,509) | - | (124,491) | (166,000) |
| 1510-0106 WATER ADMIN CHARGE - ENGINEERI | - | (249,000) | - | (249,000) | - | (62,248) | - | (186,752) | (249,000) |
| 1510-0117 WATER SUPPLIES - RENTAL CONTRI | - | (68,200) | - | (68,200) | - | (17,056) | - | (51,144) | (68,200) |
| 1510-0125 PROV BAD & DOUBTFUL DEBTS | - | (5,000) | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 1510-0155 WATER WRITE OFF BAD DEBTS | - | (2,500) | - | (2,500) | - | - | - | (2,500) | (2,500) |
| 1510-0170 WATER DELIVERY EXPENSES | - | (25,000) | - | (25,000) | - | (4,057) | - | (20,943) | (25,000) |
| 1510-0200 WATER LEGAL EXPENSES | - | (5,000) | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 1510-0210 DONATIONS - WATER FUND | - | - | - | - | - | - | - | - | - |
| 1510-0500 WATER SUPPLIES PRINCIPAL ON LO | - | (117,540) | - | (117,540) | - | (38,162) | - | (79,378) | (117,540) |
| 1510-0504 OFFICE EQUIP/FURN NON CAPITAL | - | (1,100) | - | (1,100) | - | - | - | (1,100) | (1,100) |
| 1510-0505 OFFICE EQUIP/FURN - ENG WATER | - | (2,500) | - | (2,500) | - | - | - | (2,500) | (2,500) |
| 1510-0506 SUBSCRIPTIONS & MEMBERSHIPS | - | (8,750) | - | (8,750) | - | (2,572) | - | (6,178) | (8,750) |
| 1510-0507 TELEMENTRY UPGRADE - WATER | - | - | (10,000) | (10,000) | - | - | - | (10,000) | (10,000) |
| 1510-0520 INSTALL 5 STOP VALVES | (4,500) | - | - | (4,500) | - | - | - | (4,500) | (4,500) |
| 1510-0526 CHEMICAL DOSING PUMP REPLACEME | - | - | - | - | - | - | - | - | - |
| 1510-0529 RAW LOW LIFT PUMPS MECH & ELEC | (10,500) | - | - | (10,500) | - | - | - | (10,500) | (10,500) |
| 1510-0530 RAW HL PUMPS MECH & ELEC | - | - | (12,000) | (12,000) | - | - | - | (12,000) | (12,000) |
| 1510-0536 SODA ASH DOSING SYSTEM | - | - | (30,000) | (30,000) | - | - | - | (30,000) | (30,000) |
| 1510-0537 FIN - UPGRADE PLATFORM & WINCH WTP | (50,000) | - | - | (50,000) | - | - | - | (50,000) | (50,000) |
| 1510-0548 IMPROVE OH & S AT WORK SITES | - | (10,000) | - | (10,000) | - | (850) | - | (9,150) | (10,000) |
| 1510-0551 OH&S SIGNAGE - WATER | - | (5,000) | - | (5,000) | - | (850) | - | (4,150) | (5,000) |
| 1510-0552 SHELVING & STORAGE WTPs | - | - | - | - | - | - | - | - | - |
| 1510-0560 MAINS RETIC - BGA | (11,500) | - | (20,000) | (31,500) | - | - | - | (31,500) | (31,500) |
| 1510-0561 BGA - REPAINT INTERIOR WTP | (495,075) | - | - | (495,075) | - | - | - | (495,075) | (495,075) |
| 1510-0562 BGA - AWNING FOR DAFF PLANT | - | - | - | - | - | - | - | - | - |
| 1510-0563 BGA _ CCTV SURVEY WTP | - | - | - | - | - | - | - | - | - |
| 1510-0564 BGA - MAJOR PUMP REPLACEMENT | (100,000) | - | - | (100,000) | - | - | - | (100,000) | (100,000) |
| 1510-0565 MAINS RETIC - BGN | (12,081) | - | - | (12,081) | - | (153) | - | (11,929) | (12,081) |
| 1510-0570 MAINS RETIC - FIN | - | - | (30,000) | (30,000) | - | (2,440) | - | (27,560) | (30,000) |
| 1510-0575 MAINS RETIC - TOC | (6,822) | - | (20,000) | (26,822) | - | (174) | - | (26,648) | (26,822) |
| 1510-0608 CRUSHED GRANITE-FIN WATER DAM | (10,000) | - | - | (10,000) | - | - | - | (10,000) | (10,000) |
| 1510-0612 BGN - FILTERED MAIN CORCORAN/LYSAGHT | - | - | - | - | - | - | - | - | - |
| 1510-0613 BGN - RAW WATER PUMP STATION DRAINAGE LINE | (2,000) | - | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 1510-0615 FIN - FILTERED & UNFILTERED MAIN TONGS/HOWE STS | (40,885) | - | - | (40,885) | (35) | (19,917) | - | (20,968) | (40,885) |
| 1510-0616 FIN - FILTERED MAIN WILLIAM/BRIDGET STS | (5,661) | - | - | (5,661) | - | - | - | (5,661) | (5,661) |
| 1510-0617 TOC - DEMOLISH PUMP SHED & REPLACE | - | - | - | - | - | - | - | - | - |
| 1510-0619 CHLORINE GAS LEAK DETECTORS - BGN & FIN WTP | - | - | - | - | - | - | - | - | - |
| 1510-0621 FAILSAFE CHLORINE ALARM SYSTEM FOR RAW WATER | - | - | - | - | - | - | - | - | - |
| 1510-0652 REPLACEMENT OF MINOR PLANT | (5,000) | - | - | (5,000) | - | (4,009) | - | (991) | (5,000) |
| 1510-0653 BGA - MODIFICATION TO POWER SUPPLY | - | - | - | - | - | - | - | - | - |
| 1510-0654 BGN - FLOURIDE DOSING SYSTEM | - | - | - | - | - | - | - | - | - |
| 1510-0655 BGN - ROCK BEACHING TOWN RESERVOIR | - | - | - | - | - | - | - | - | - |
| 1510-0657 BGN - OTHER MINOR REPAIR/REPLACEMENTS | - | - | (25,000) | (25,000) | - | - | - | (25,000) | (25,000) |
| 1510-0658 FIN - FLOURIDE DOSING SYSTEM | - | - | - | - | - | - | - | - | - |
| 1510-0659 FIN - DIVERT SED POND SLUDGE TO SEWER | - | - | - | - | - | - | - | - | - |
| 1510-0660 TOC - REFURBISH #1 FLOCK TANK | - | - | - | - | - | - | - | - | - |
| 1510-0661 TOC - REPLACE COMPRESSOR | - | - | (20,000) | (20,000) | - | - | - | (20,000) | (20,000) |

| | | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--------------------|--------------------------------------|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1510-0662 | TOC - OTHER MINOR REPAIR/REPLACEMENT | (25,000) | - | (25,000) | (50,000) | - | - | - | (50,000) | (50,000) |
| 1510-0663 | FIN - UPGRADE SEDIMENT POND WTP | (5,966) | - | - | (5,966) | - | - | - | (5,966) | (5,966) |
| 1510-0664 | FIN - SPRINKLER SYS FOR WTW | - | - | - | - | - | - | - | - | - |
| 1510-0665 | TOC-CHLORINE DOSING SYSTEM | - | - | (12,000) | (12,000) | - | - | - | (12,000) | (12,000) |
| 1510-0666 | TOC - SPRINKLER SYS WTW | - | - | - | - | - | - | - | - | - |
| 1510-0846 | WATER LABORATORY EQUIPMENT | - | - | (2,000) | (2,000) | - | - | - | (2,000) | (2,000) |
| 1510-0876 | BGN WATER OFFICE WATERING SYST | - | - | - | - | - | - | - | - | - |
| 1510-0877 | TERRACING AT WTP BGA | - | - | (80,000) | (80,000) | - | - | - | (80,000) | (80,000) |
| 1510-0878 | LOW LIFT PUMP MECH & ELEC BGN | - | - | (50,000) | (50,000) | - | - | - | (50,000) | (50,000) |
| 1510-0879 | HL PUMP MECH & ELEC FIN | - | - | (50,000) | (50,000) | - | - | - | (50,000) | (50,000) |
| 1510-0880 | CHEMICAL PUMP REPLACEMENT | - | - | (20,000) | (20,000) | - | - | - | (20,000) | (20,000) |
| 1511-0109 | REC FACIL DONATION & OTHER COSTS | - | - | - | - | - | (1,760) | (1,760) | 1,760 | (1,760) |
| 1511-0110 | METER READING - BGN SHIRE | - | (63,440) | - | (63,440) | - | (22,714) | - | (40,726) | (63,440) |
| 1511-0111 | METER READING PRINTING & POSTA | - | (12,500) | - | (12,500) | - | (1,803) | - | (10,697) | (12,500) |
| 1511-0113 | METER READING TELEPHONE | - | (720) | - | (720) | - | (441) | - | (279) | (720) |
| 1511-0130 | PURCHASE OF WATER - BGA | - | (12,500) | - | (12,500) | - | (1,420) | - | (11,080) | (12,500) |
| 1511-0135 | PURCHASE OF WATER - BGN | - | (37,100) | - | (37,100) | (38,638) | (37,980) | (880) | 880 | (37,980) |
| 1511-0140 | PURCHASE OF WATER - FIN | - | (48,600) | - | (48,600) | (55,806) | (55,044) | (6,445) | 6,444 | (55,045) |
| 1511-0145 | PURCHASE OF WATER - TOC | - | (11,800) | - | (11,800) | - | (2,344) | - | (9,456) | (11,800) |
| 1511-0150 | WATER TREATMENT - OP EXP - BGA | - | (137,250) | - | (137,250) | (7,118) | (52,931) | - | (84,319) | (137,250) |
| 1511-0151 | WATER TREATMENT-BGA ELECTRICIT | - | (43,150) | - | (43,150) | - | (12,129) | - | (31,021) | (43,150) |
| 1511-0152 | WATER TREATMENT -BGA TELEPHONE | - | (3,400) | - | (3,400) | - | (1,021) | - | (2,379) | (3,400) |
| 1511-0153 | WATER TREATMENT -BGA INSURANCE | - | (12,600) | - | (12,600) | - | (11,796) | - | (804) | (12,600) |
| 1511-0165 | WATER TREATMENT - OP EXP - BGN | - | (136,500) | - | (136,500) | (1,053) | (30,959) | - | (105,541) | (136,500) |
| 1511-0166 | WATER TREATMENT-BGN ELECTRICIT | - | (22,200) | - | (22,200) | - | (3,893) | - | (18,307) | (22,200) |
| 1511-0167 | WATER TREATMENT -BGN TELEPHONE | - | (3,300) | - | (3,300) | - | (834) | - | (2,466) | (3,300) |
| 1511-0168 | WATER TREATMENT BGN- INSURANCE | - | (5,300) | - | (5,300) | - | (4,880) | - | (420) | (5,300) |
| 1511-0170 | PRESSURE TRANSMITTER - BGN TOW | - | - | - | - | - | - | - | - | - |
| 1511-0180 | WATER TREATMENT - OP EXP - FIN | - | (154,200) | - | (154,200) | (1,360) | (46,480) | - | (107,720) | (154,200) |
| 1511-0182 | WATER TREATMENT FIN-INSURANCE | - | (6,900) | - | (6,900) | - | (6,445) | - | (455) | (6,900) |
| 1511-0183 | WATER TREATMENT-FIN ELECTRICIT | - | (46,320) | - | (46,320) | - | (13,754) | - | (32,566) | (46,320) |
| 1511-0184 | WATER TREATMENT -FIN TELEPHONE | - | (865) | - | (865) | - | (135) | - | (730) | (865) |
| 1511-0195 | WATER TREATMENT - OP EXP - TOC | - | (183,000) | - | (183,000) | (2,114) | (36,463) | - | (146,537) | (183,000) |
| 1511-0196 | WATER TREATMENT -TOC TELEPHONE | - | (830) | - | (830) | - | (170) | - | (660) | (830) |
| 1511-0197 | WATER TREATMENT-TOC ELECTRICIT | - | (58,400) | - | (58,400) | - | (15,031) | - | (43,369) | (58,400) |
| 1511-0198 | WATER TREATMENT-TOC -INSURANCE | - | (10,400) | - | (10,400) | - | (9,775) | - | (625) | (10,400) |
| 1511-0230 | PUMPING STATIONS - OP EXP - BGA | - | (25,600) | - | (25,600) | (259) | (9,320) | - | (16,280) | (25,600) |
| 1511-0231 | PUMPING STATIONS - OP EXP BGN | - | (14,500) | - | (14,500) | - | (1,559) | - | (12,941) | (14,500) |
| 1511-0232 | PUMPING STATIONS OP EXP FIN | - | (11,300) | - | (11,300) | (30) | (2,636) | - | (8,664) | (11,300) |
| 1511-0233 | PUMPING STATIONS OP EXP TOC | - | (5,600) | - | (5,600) | - | (51) | - | (5,549) | (5,600) |
| 1511-0270 | RETIC & METERS - OP EXP - BGA | - | (24,600) | - | (24,600) | (57) | (5,417) | - | (19,183) | (24,600) |
| 1511-0285 | RETIC & METERS - OP EXP - BGN | - | (57,500) | - | (57,500) | (793) | (17,197) | - | (40,303) | (57,500) |
| 1511-0300 | RETIC & METERS - OP EXP - FIN | - | (73,100) | - | (73,100) | (2,192) | (36,787) | - | (36,313) | (73,100) |
| 1511-0315 | RETIC & METERS - OP EXP - TOC | - | (45,000) | - | (45,000) | (95) | (15,240) | - | (29,760) | (45,000) |
| 1511-0316 | RETIC & METERS - INSURANCE | - | (900) | - | (900) | - | (825) | - | (75) | (900) |
| 1511-0320 | CYBLES MAINTENANCE | - | (3,600) | - | (3,600) | - | - | - | (3,600) | (3,600) |
| 1511-0330 | WATER NEW CONNECTIONS (INC MET | - | (36,000) | - | (36,000) | (51) | (10,783) | - | (25,217) | (36,000) |
| 1511-0340 | WATER SAMPLING / MONITORING | - | (10,000) | - | (10,000) | (2,985) | (4,108) | - | (5,892) | (10,000) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1511-0355 WATER SUPPLY INTEREST ON LOANS | - | (20,432) | | (20,432) | - | (7,829) | | (12,603) | (20,432) |
| 1511-0397 INSTALLATION OF RPZ | - | (21,500) | | (21,500) | - | - | | (21,500) | (21,500) |
| 1512-0105 BANK & GOVT CHARGES | - | (7,725) | | (7,725) | - | (1,930) | | (5,795) | (7,725) |
| 1512-0130 HOUSING TOC WATER BLDG MTCE | - | (2,500) | | (2,500) | - | - | | (2,500) | (2,500) |
| 1512-0131 HOUSING TOC WATER INSURANCE | - | (610) | | (610) | - | - | | (610) | (610) |
| 1512-0152 INSTALLATION OF RCD'S | (5,000) | (15,100) | | (20,100) | - | - | | (20,100) | (20,100) |
| 1512-0153 INSPECT, ASSESS & INSTALL RPZ | - | - | | - | - | - | | - | - |
| 1512-0154 REVIEW SERVICING PLAN W & S | (7,638) | - | | (7,638) | (7,638) | (7,638) | | (1) | (7,638) |
| 1512-0155 SELLING COSTS - HIGH SEC WATER | - | - | | - | - | - | | - | - |
| 1512-0201 WATER - STORM EMERGENCY | - | - | | - | - | - | | - | - |
| 4110-2026 WATER SUPPLIES TRANSFER TO RESERVE | 797,628 | (76,048) | | 721,580 | - | - | (87,231) | 721,580 | 634,349 |
| 4210-2545 WATER MAINS RETIC & METERS - DEPCN | - | (245,800) | | (245,800) | - | (61,450) | | (184,350) | (245,800) |
| 4240-2545 WATER TREATMENT WORKS - DEPCN | - | (287,500) | | (287,500) | - | (71,875) | | (215,625) | (287,500) |
| 4250-2504 WATER HOUSING TOC - DEPCN | - | (2,800) | | (2,800) | - | (700) | | (2,100) | (2,800) |
| WSCAPEXP WATER SUPPLIES CAPITAL EXPENDITURE | - | (406,000) | 406,000 | - | - | - | | - | - |
| WATER SUPPLIES REVENUE | - | 3,070,580 | | 3,070,580 | - | 2,309,459 | 96,316 | 761,121 | 3,166,896 |
| 4110-1000-0001 WATER CHARGES - BGA | - | 390,000 | | 390,000 | - | 471,630 | | (81,630) | 390,000 |
| 4110-1000-0002 WATER CHARGES - BGN | - | 266,000 | | 266,000 | - | 241,740 | | 24,260 | 266,000 |
| 4110-1000-0003 WATER CHARGES - FIN | - | 515,000 | | 515,000 | - | 503,862 | | 11,138 | 515,000 |
| 4110-1000-0004 WATER CHARGES - TOC | - | 571,500 | | 571,500 | - | 530,406 | | 41,094 | 571,500 |
| 4110-1000-0005 WATER CHARGES - NON RATEABLE | - | 45,000 | | 45,000 | - | 44,556 | | 444 | 45,000 |
| 4110-1080 LESS WATER CHARGES WRITTEN OFF | - | (3,000) | | (3,000) | - | (39) | | (2,961) | (3,000) |
| 4110-1082 LESS WATER CHARGES D/DEBT EXPENSE | - | (5,000) | | (5,000) | - | - | | (5,000) | (5,000) |
| 4110-1095 LESS WATER PENSION REBATE - BGN | - | (85,000) | | (85,000) | - | - | | (85,000) | (85,000) |
| 4110-1500 WATER CONSUMPTION - BGN SHIRE | - | 650,000 | | 650,000 | - | 129,967 | | 520,033 | 650,000 |
| 4110-1501 WATER - STANDPIPE SALES | - | 3,150 | | 3,150 | - | 570 | | 2,580 | 3,150 |
| 4110-1502 WATER CONNECTION FEES - GST FREE | - | 20,000 | | 20,000 | - | 5,420 | | 14,580 | 20,000 |
| 4110-1503 WATER DELIVERIES INCOME | - | 15,700 | | 15,700 | - | 3,084 | | 12,616 | 15,700 |
| 4110-1504 SALE OF HIGH SECURITY WATER | - | 50,000 | | 50,000 | - | 146,225 | 96,225 | (96,225) | 146,225 |
| 4110-1506 WATER - RENT ON COUNCIL HOUSES | - | 3,380 | | 3,380 | - | 1,040 | | 2,340 | 3,380 |
| 4110-1507 WATER - DISCONNECTION FEE | - | 500 | | 500 | - | - | | 500 | 500 |
| 4110-1509 WATER SUNDRY INCOME - INC GST | - | 2,000 | | 2,000 | - | - | | 2,000 | 2,000 |
| 4110-1511 LEGAL COST RECOVERY | - | (2,000) | | (2,000) | - | - | | (2,000) | (2,000) |
| 4110-1512 PRIVATE WORKS INCOME - WATER | - | 500 | | 500 | - | 132 | | 368 | 500 |
| 4110-1601 SECT. 64 CONT. WATER - BGA | - | - | | - | - | - | | - | - |
| 4110-1602 SECT. 64 CONT. WATER - BER | - | - | | - | - | - | | - | - |
| 4110-1603 SECT. 64 CONT. WATER - FIN | - | - | | - | - | - | | - | - |
| 4110-1604 SECT. 64 CONT. WATER - TOC | - | - | | - | - | - | | - | - |
| 4110-1611 SECT. 64 CONT. WATER PURCHASE - BGA | - | - | | - | - | - | | - | - |
| 4110-1612 SECT. 64 CONT. WATER PURCHASE - BER | - | - | | - | - | - | | - | - |
| 4110-1613 SECT. 64 CONT. WATER PURCHASE - FIN | - | - | | - | - | - | | - | - |
| 4110-1614 SECT. 64 CONT. WATER PURCHASE - TOC | - | - | | - | - | - | | - | - |
| 4110-1840 INTEREST ON INVESTMENTS | - | 50,000 | | 50,000 | - | 50,000 | | - | 50,000 |
| 4110-1926 WATER TRANSFER FROM RESERVE | - | - | | - | - | - | | - | - |
| 4110-1927 SECT 64 CONT. - TRANSFER TO RESERVE | - | - | | - | - | - | | - | - |
| 4110-1951 WATER CHARGES PENSION SUBSIDY | - | 46,750 | | 46,750 | - | 46,841 | 91 | (91) | 46,841 |
| 4110-1954 GRANT - DROUGHT WORKS | - | - | | - | - | - | | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 4240-4710 WATER DEPCN CONTRA | - | 536,100 | - | 536,100 | - | 134,025 | - | 402,075 | 536,100 |
| WSCAPINC WATER SUPPLIES CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| WATER SUPPLIES Total | - | - | - | - | (120,225) | 1,489,914 | - | (1,489,914) | - |
| SEWERAGE SERVICES | | | | | | | | | |
| SEWERAGE SERVICES EXPENSE | - | (2,517,219) | - | (2,517,219) | (36,167) | (506,759) | (460) | (2,010,460) | (2,517,679) |
| 1610-0105 SEWERAGE ADMIN CHARGE - ADMINI | - | (140,500) | - | (140,500) | - | (35,117) | - | (105,383) | (140,500) |
| 1610-0106 SEWER ADMIN CHARGE - ENGINEERI | - | (210,700) | - | (210,700) | - | (52,674) | - | (158,026) | (210,700) |
| 1610-0117 SEWERAGE SERVICE - RENTAL CONT | - | (45,700) | - | (45,700) | - | (11,419) | - | (34,281) | (45,700) |
| 1610-0155 SEWER WRITE OFF BAD DEBTS | - | (1,000) | - | (1,000) | - | - | - | (1,000) | (1,000) |
| 1610-0504 OFFICE EQUIP/FURN NON CAPITAL | - | (500) | - | (500) | - | - | - | (500) | (500) |
| 1610-0505 OFFICE EQUIP & FURN - ENG SEWE | - | - | - | - | - | - | - | - | - |
| 1610-0512 PUMP REPLACEMENT | (30,000) | - | - | (30,000) | - | - | - | (30,000) | (30,000) |
| 1610-0513 GRAVEL POND BANKS- BAR | (5,000) | - | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 1610-0515 NEW LINE & STOP VALVE TO BYPASS OLD POND | - | - | - | - | - | - | - | - | - |
| 1610-0517 GRAVEL POND BANKS - TOC | (6,000) | - | - | (6,000) | - | - | - | (6,000) | (6,000) |
| 1610-0519 REPLACE ACTUATOR VALVES - TOC | - | - | - | - | - | - | - | - | - |
| 1610-0522 ROCK BEACHING - TOC RECYCLE PONDS | (5,000) | - | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 1610-0523 LIGHTING TO CONTAINER @ TOC STP | - | - | - | - | - | - | - | - | - |
| 1610-0524 REPLACE FENCE AT FINLEY STP | - | - | - | - | - | - | - | - | - |
| 1610-0525 REFURBISH CONCRETE - FINLEY | - | - | - | - | - | - | - | - | - |
| 1610-0526 SEWER MAIN UPGRADES - TOCUMWAL | - | - | (63,000) | (63,000) | - | - | - | (63,000) | (63,000) |
| 1610-0527 UPGRADE AMENITIES AT ALL STP | - | (5,000) | (10,000) | (15,000) | - | - | - | (15,000) | (15,000) |
| 1610-0590 BGN SEWER MAIN UPGRADES | - | - | - | - | - | - | - | - | - |
| 1610-0595 FIN SEWER MAIN UPGRADES | - | - | (10,000) | (10,000) | - | (8,445) | - | (1,555) | (10,000) |
| 1610-0600 TOC SEWER MAIN UPGRADES | (15,862) | - | - | (15,862) | - | - | - | (15,862) | (15,862) |
| 1610-0621 BGA UPGRADE PUMP STATION | - | - | (20,000) | (20,000) | - | - | - | (20,000) | (20,000) |
| 1610-0641 UPGRADE OF LABORATORY EQUIPMEN | - | - | - | - | - | - | - | - | - |
| 1610-0652 REPLACEMENT OF MINOR PLANT | - | - | - | - | - | - | - | - | - |
| 1610-0655 BGN UPGRADE PUMP STATIONS | (20,000) | - | (20,000) | (40,000) | - | - | - | (40,000) | (40,000) |
| 1610-0656 REPLACE LOW PRESSURE SYS PUMPS | - | - | - | - | - | - | - | - | - |
| 1610-0657 DIGESTER VALVES | - | - | - | - | - | - | - | - | - |
| 1610-0658 SPARE PUMPS FOR LOW PRESS SYS | - | - | - | - | (105) | (136) | (140) | 136 | (140) |
| 1610-0662 OH & S SIGNAGE-SEWER | - | - | - | - | - | - | - | - | - |
| 1610-0663 REPLACE BREATHING APPARATUS- SEWER | - | - | - | - | - | - | - | - | - |
| 1610-0705 FIN UPGRADE PUMP STATIONS | - | - | (160,000) | (160,000) | - | - | - | (160,000) | (160,000) |
| 1610-0706 REPLACE SLIP RINGS - CLARIFIERS | - | - | - | - | - | - | - | - | - |
| 1610-0707 SEAL ACCESS TO STW & TRUCK WAS | (5,000) | - | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 1610-0708 TOC-REFURBISH CONCRETE WORK | - | - | (40,000) | (40,000) | - | - | - | (40,000) | (40,000) |
| 1610-0709 TOC-BYPASS CONTROL VALVE DAM | - | - | - | - | - | - | - | - | - |
| 1610-0743 UPGRADE SEWER TELEMTRY | - | - | (20,000) | (20,000) | - | - | - | (20,000) | (20,000) |
| 1610-0852 IMPROVE EMBANKMENT OF THE PONDS | (10,000) | - | - | (10,000) | - | - | - | (10,000) | (10,000) |
| 1610-0872 REPLACE MIXER CABINET@BGN STP | - | - | - | - | - | - | - | - | - |
| 1610-0873 BANK L SHAPED POND | - | - | - | - | - | - | - | - | - |
| 1610-0874 EFFLUENT PUMP | - | - | - | - | - | - | - | - | - |
| 1610-0875 VALVE REPLACEMENT | - | - | - | - | - | - | - | - | - |

| | | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--------------------|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1610-0879 | U/GROUND MAIN & S BOARD BGN ST | - | - | - | - | - | - | - | - | - |
| 1610-0880 | BGA - DUMPING POINT FOR CARAVANS | (5,000) | - | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 1610-0881 | BGN - REFURBISH CONCRETE WORK, TRICKLE FILTER, STP, CHANNEL | - | - | (40,000) | (40,000) | - | - | - | (40,000) | (40,000) |
| 1610-0882 | BGN - REPLACE PUMP STATION LIDS, INSTALL HOLDING BRACKETS | - | - | - | - | - | - | - | - | - |
| 1610-0883 | FIN - GRAVEL POND BANKS | (5,000) | - | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 1610-0884 | FIN - REFURBISH CONCRETE WORK | - | - | (30,000) | (30,000) | - | - | - | (30,000) | (30,000) |
| 1610-0885 | FIN - CONCRETE/GRAVEL ACCESS AREAS | (3,000) | - | - | (3,000) | - | - | - | (3,000) | (3,000) |
| 1610-0886 | TOC - REPLACE PUMPS PS No.9 | - | - | - | - | - | - | - | - | - |
| 1610-0887 | TOC - PUMP STATIONS UPGRADE | - | - | - | - | - | (1,767) | (1,800) | 1,767 | (1,800) |
| 1610-0888 | TOC - CRUSHED ROCK ON PS ACCESS AREAS | (5,000) | - | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 1610-0889 | SLUDGE BLANKET MEASURING DEVICE | - | - | - | - | - | - | - | - | - |
| 1610-0890 | ALTERNATE ENERGY SUPPLY PROJECT | - | - | (50,000) | (50,000) | - | - | - | (50,000) | (50,000) |
| 1610-0891 | BGA-DESILT SLUDGE LAGOON | - | - | (50,000) | (50,000) | - | - | - | (50,000) | (50,000) |
| 1610-0892 | BGA-MINOR REPAIR/REPLACE | - | - | (10,000) | (10,000) | - | - | - | (10,000) | (10,000) |
| 1610-0893 | BGN-MINOR REPAIR/REPLACE | - | - | (20,000) | (20,000) | - | - | - | (20,000) | (20,000) |
| 1610-0894 | BGN-STP PUMP VALVE REPLACE | - | - | (15,000) | (15,000) | - | - | - | (15,000) | (15,000) |
| 1610-0895 | FIN-MINOR REPAIR/REPLACE | - | - | (20,000) | (20,000) | - | - | - | (20,000) | (20,000) |
| 1610-0896 | FIN-POND FENCING | - | - | (10,000) | (10,000) | - | - | - | (10,000) | (10,000) |
| 1610-0897 | TOC-MINOR REPAIR/REPLACE | - | - | (20,000) | (20,000) | - | (3,290) | - | (16,710) | (20,000) |
| 1611-0109 | RECREATION FACILITIES DONATION | - | - | - | - | - | (954) | (1,000) | 954 | (1,000) |
| 1611-0110 | SEWER TREATMENT - OP EXP - BGA | - | (7,200) | - | (7,200) | - | (1,290) | - | (5,910) | (7,200) |
| 1611-0111 | SEWER TREATMENT BGA INSURANCE | - | (300) | - | (300) | - | (330) | (30) | 30 | (330) |
| 1611-0113 | SEWER TREATMENT -BGA TELEPHONE | - | (110) | - | (110) | - | (17) | - | (93) | (110) |
| 1611-0125 | SEWER TREATMENT - OP EXP - BGN | - | (79,800) | - | (79,800) | (11,168) | (31,942) | - | (47,858) | (79,800) |
| 1611-0127 | SEWER TREATMENT -BGN INSURANCE | - | (4,500) | - | (4,500) | - | (4,246) | - | (254) | (4,500) |
| 1611-0128 | SEWER TREATMENT BGN -TELEPHONE | - | (2,950) | - | (2,950) | - | (721) | - | (2,229) | (2,950) |
| 1611-0129 | SEWER - EFFLUENT RE-USE - BGN | - | (5,100) | - | (5,100) | - | (225) | - | (4,875) | (5,100) |
| 1611-0140 | SEWER TREATMENT - OP EXP - FIN | - | (87,200) | - | (87,200) | (896) | (19,166) | - | (68,034) | (87,200) |
| 1611-0141 | SEWER TREATMENT -FIN INSURANCE | - | (4,800) | - | (4,800) | - | (4,453) | - | (348) | (4,800) |
| 1611-0142 | SEWER TREATMENT-FIN ELECTRICIT | - | (14,300) | - | (14,300) | - | (4,079) | - | (10,221) | (14,300) |
| 1611-0143 | SEWER TREATMENT FIN- TELEPHONE | - | (325) | - | (325) | - | (50) | - | (275) | (325) |
| 1611-0144 | SEWER - EFFLUENT RE-USE - FIN | - | (9,600) | - | (9,600) | - | (462) | - | (9,138) | (9,600) |
| 1611-0155 | SEWER TREATMENT - OP EXP - TOC | - | (98,200) | - | (98,200) | (2,075) | (25,752) | - | (72,448) | (98,200) |
| 1611-0156 | SEWER TREATMENT -TOC INSURANCE | - | (4,900) | - | (4,900) | - | (4,508) | - | (393) | (4,900) |
| 1611-0157 | SEWER TREATMENT-TOC ELECTRICIT | - | (14,200) | - | (14,200) | - | (12,754) | - | (1,446) | (14,200) |
| 1611-0158 | SEWER TREATMENT -TOC TELEPHONE | - | (540) | - | (540) | - | (98) | - | (442) | (540) |
| 1611-0159 | SEWER - EFFLUENT RE-USE - TOC | - | (17,500) | - | (17,500) | - | (2,873) | - | (14,627) | (17,500) |
| 1611-0170 | RETIC - OP EXP - BGA | - | (7,000) | - | (7,000) | (99) | (1,654) | - | (5,346) | (7,000) |
| 1611-0171 | RETIC OP EXP ELECTRICITY -BGA | - | (17,500) | - | (17,500) | - | (4,136) | - | (13,364) | (17,500) |
| 1611-0185 | RETIC - OP EXP - BGN | - | (28,500) | - | (28,500) | (99) | (6,243) | - | (22,257) | (28,500) |
| 1611-0186 | RETIC OP EXP - ELECTRICITY BGN | - | (14,500) | - | (14,500) | - | (3,672) | - | (10,828) | (14,500) |
| 1611-0200 | RETIC - OP EXP - FIN | - | (32,500) | - | (32,500) | - | (8,259) | - | (24,241) | (32,500) |
| 1611-0201 | RETIC OP EXP ELECTRICITY - FIN | - | (16,700) | - | (16,700) | - | (4,268) | - | (12,432) | (16,700) |
| 1611-0215 | RETIC - OP EXP - TOC | - | (34,500) | - | (34,500) | (161) | (8,406) | - | (26,094) | (34,500) |
| 1611-0216 | RETIC OP EXP ELECTRICITY - TOC | - | (20,000) | - | (20,000) | - | (5,823) | - | (14,177) | (20,000) |
| 1611-0230 | PUMPING STATIONS OP EXP BGA | - | (80,900) | - | (80,900) | (6,140) | (20,963) | - | (59,937) | (80,900) |
| 1611-0231 | PUMPING STATIONS OP EXP BGN | - | (36,200) | - | (36,200) | (485) | (7,011) | - | (29,189) | (36,200) |
| 1611-0232 | PUMPING STATIONS OP EXP FIN | - | (51,300) | - | (51,300) | (995) | (11,253) | - | (40,047) | (51,300) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1611-0233 PUMPING STATIONS OP EXP TOC | - | (62,100) | | (62,100) | (4,931) | (25,813) | | (36,287) | (62,100) |
| 1611-0234 LOW PRESSURE SYSTEM - BGA | - | (6,000) | | (6,000) | - | (4,975) | | (1,025) | (6,000) |
| 1611-0235 LOW PRESSURE SYSTEM - BGN | - | (3,700) | | (3,700) | - | (0) | | (3,700) | (3,700) |
| 1611-0236 LOW PRESSURE SYSTEM - FIN | - | (2,700) | | (2,700) | - | - | | (2,700) | (2,700) |
| 1611-0237 LOW PRESSURE SYSTEM - TOC | - | (8,800) | | (8,800) | - | (1,208) | | (7,592) | (8,800) |
| 1611-0250 SEWERAGE CONNECTIONS - SHIRE | - | (14,800) | | (14,800) | (24) | (4,486) | | (10,314) | (14,800) |
| 1611-0340 SEWER SAMPLING / MONITORING | - | (7,700) | | (7,700) | (1,223) | (1,754) | | (5,946) | (7,700) |
| 1611-0341 RAISING OF SEWER MANHOLD LIDS | (7,035) | (13,700) | | (20,735) | - | - | | (20,735) | (20,735) |
| 1611-0342 TOCUMWAL CCTV | (23,488) | (20,000) | | (43,488) | - | (291) | | (43,197) | (43,488) |
| 1611-0344 INSTALLATION OF RPZ | (12,000) | (15,600) | | (27,600) | - | - | | (27,600) | (27,600) |
| 1612-0105 BANK & GOVT CHARGES | - | (6,570) | | (6,570) | - | (1,644) | | (4,926) | (6,570) |
| 1612-0155 BGN TRUCK WASH OPERATING EXPEN | - | (520) | | (520) | - | (7,067) | (6,550) | 6,547 | (7,070) |
| 1612-0156 BGN TRUCK WASH ELECTRICITY | - | (540) | | (540) | - | (121) | | (419) | (540) |
| 1612-0157 BGN TRUCK WASH - TELEPHONE | - | (330) | | (330) | - | (20) | | (310) | (330) |
| 1612-0160 BGN TRUCK WASH MTCE | - | (1,000) | | (1,000) | - | (516) | | (484) | (1,000) |
| 1612-0170 FIN TRUCK WASH OPERATING EXPEN | - | (3,400) | | (3,400) | - | (1,173) | | (2,227) | (3,400) |
| 1612-0171 FIN TRUCK WASH - ELECTRICITY | - | (2,000) | | (2,000) | (7,668) | (7,831) | | 5,831 | (2,000) |
| 1612-0172 FIN TRUCK WASH - TELEPHONE | - | (410) | | (410) | - | (95) | | (315) | (410) |
| 1612-0175 FIN TRUCK WASH MTCE | - | (1,900) | | (1,900) | (98) | (460) | | (1,440) | (1,900) |
| 1612-0180 INSTALLATION OF RCD's | (47,240) | (29,100) | | (76,340) | - | - | | (76,340) | (76,340) |
| 5110-2026 SEWER SERVICES TRANSFER TO RESERVE | 204,625 | (50,424) | | 154,201 | - | - | 9,060 | 154,201 | 163,261 |
| 5210-2550 SEWER MAINS RETIC - DEPCN | - | (353,000) | | (353,000) | - | (88,250) | | (264,750) | (353,000) |
| 5240-2550 SEWER TREATMENT WORKS - DEPCN | - | (196,500) | | (196,500) | - | (49,125) | | (147,375) | (196,500) |
| 5250-2500 SEWER PLANT & EQUIP DEPCN | - | (7,600) | | (7,600) | - | (1,900) | | (5,700) | (7,600) |
| 5250-2502 SEWER EQUIPMENT DEPCN | - | (6,200) | | (6,200) | - | (1,550) | | (4,650) | (6,200) |
| 5280-2500 TRUCKWASH - DEPCN | - | (100) | | (100) | - | (25) | | (75) | (100) |
| SEWERCAPEXP SEWERAGE SERVICES CAPITAL EXPENDITURE | - | (608,000) | 608,000 | - | - | - | | - | - |
| SEWERAGE SERVICES REVENUE | - | 2,517,219 | | 2,517,219 | - | 2,012,655 | 460 | 504,564 | 2,517,679 |
| 5110-1000-0001 SEWER CHARGES - BGA | - | 386,000 | | 386,000 | - | 419,395 | | (33,395) | 386,000 |
| 5110-1000-0002 SEWER CHARGES - BGN | - | 235,000 | | 235,000 | - | 233,026 | | 1,974 | 235,000 |
| 5110-1000-0003 SEWER CHARGES - FIN | - | 510,000 | | 510,000 | - | 509,205 | | 795 | 510,000 |
| 5110-1000-0004 SEWER CHARGES - TOC | - | 566,000 | | 566,000 | - | 550,511 | | 15,489 | 566,000 |
| 5110-1000-0005 SEWER CHARGES - NON RATEABLE | - | 54,500 | | 54,500 | - | 56,206 | | (1,706) | 54,500 |
| 5110-1000-0006 SEWER CHARGES - LOW PRESSURE SEWER CHG | - | 7,500 | | 7,500 | - | - | | 7,500 | 7,500 |
| 5110-1000-0007 SEWER VOLUME CHARGE - NONRESIDENTIAL | - | - | | - | - | - | | - | - |
| 5110-1000-0009 SEWER TRADE WASTE CHARGES | - | - | | - | - | - | | - | - |
| 5110-1080 LESS SEWER CHARGES WRITTEN OFF | - | (2,000) | | (2,000) | - | (7) | | (1,993) | (2,000) |
| 5110-1082 LESS SEWER CHARGES D/DEBT EXPENSE | - | (3,500) | | (3,500) | - | - | | (3,500) | (3,500) |
| 5110-1095 LESS SEWER PENSION REBATE - SHIRE | - | (82,500) | | (82,500) | - | - | | (82,500) | (82,500) |
| 5110-1500 SEWER CONNECTION FEES - GST FREE | - | 10,000 | | 10,000 | - | 4,070 | | 5,930 | 10,000 |
| 5110-1501 SEWER SUNDRY INCOME - INC.GST | - | - | | - | - | - | | - | - |
| 5110-1502 DISPOSAL OF SEPTAGE INCOME | - | 4,000 | | 4,000 | - | 3,942 | | 58 | 4,000 |
| 5110-1503 SEWER SUNDRY INCOME - GST FREE | - | 1,000 | | 1,000 | - | - | | 1,000 | 1,000 |
| 5110-1504 TOC SEWER EFFLUENT REUSE | - | 3,550 | | 3,550 | - | - | | 3,550 | 3,550 |
| 5110-1505 BGN SEWER EFFLUENT REUSE | - | - | | - | - | - | | - | - |
| 5110-1601 SECT. 64 CONT. SEWER - BGA | - | - | | - | - | - | | - | - |
| 5110-1602 SECT. 64 CONT. SEWER - BER | - | - | | - | - | - | | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 5110-1603 SECT. 64 CONT. SEWER - FIN | - | - | - | - | - | - | - | - | - |
| 5110-1604 SECT. 64 CONT. SEWER - TOC | - | - | - | - | - | - | - | - | - |
| 5110-1700 INTEREST INCOME - INTERNAL LOAN 385 | - | 6,840 | - | 6,840 | - | - | - | 6,840 | 6,840 |
| 5110-1750 LOAN 387 INTEREST INCOME | - | 11,970 | - | 11,970 | - | - | - | 11,970 | 11,970 |
| 5110-1840 INTEREST ON INVESTMENTS | - | 50,000 | - | 50,000 | - | 50,000 | - | - | 50,000 |
| 5110-1926 SEWER TRANSFER FROM RESERVE | - | - | - | - | - | - | - | - | - |
| 5110-1928 SECT 64 CONT SEWER RESERVE TRANSFER | - | - | - | - | - | - | - | - | - |
| 5110-1950 ALTERNATE ENERGY SUPPLY GRANT | - | - | - | - | - | - | - | - | - |
| 5110-1951 SEWER CHARGES PENSION SUBSIDY | - | 45,000 | - | 45,000 | - | 45,457 | 460 | (457) | 45,460 |
| 5110-3700 Internal Loan 385 Receivable-Current | - | 76,977 | - | 76,977 | - | - | - | 76,977 | 76,977 |
| 5110-3750 Loan 387 Receivable - Current | - | 72,232 | - | 72,232 | - | - | - | 72,232 | 72,232 |
| 5210-1500 ELECTRICITY CHARGES REFUND | - | - | - | - | - | - | - | - | - |
| 5210-4810 SEWER DEPCN CONTRA | - | 563,400 | - | 563,400 | - | 140,850 | - | 422,550 | 563,400 |
| 5280-1500 TRUCK WASH (AVDATA) INCOME | - | 1,250 | - | 1,250 | - | - | - | 1,250 | 1,250 |
| SEWERCAPINC SEWERAGE SERVICES CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| SEWERAGE SERVICES Total | - | - | - | - | (36,167) | 1,505,896 | - | (1,505,896) | - |
| PUBLIC LIBRARIES | | | | | | | | | |
| PUBLIC LIBRARIES EXPENSE | - | (622,960) | | (622,960) | (35,150) | (221,217) | (23,160) | (401,743) | (646,120) |
| 1710-0105 LIBRARY BLDG MTCE - BGA | - | (1,000) | - | (1,000) | - | (507) | - | (493) | (1,000) |
| 1710-0120 LIBRARY BLDG MTCE - BGN | - | (1,000) | - | (1,000) | - | (78) | - | (922) | (1,000) |
| 1710-0125 LIBRARY BLDG MTCE - FINLEY | - | (3,500) | - | (3,500) | - | (2,169) | - | (1,331) | (3,500) |
| 1710-0140 LIBRARY BLDG MTCE - TOC | - | (1,000) | - | (1,000) | - | (168) | - | (832) | (1,000) |
| 1710-0141 TOCUMWAL LIBRARY STRUCTURAL REPAIRS | - | - | - | - | - | - | - | - | - |
| 1710-0142 Repaint - Toc Library | - | - | - | - | - | - | - | - | - |
| 1710-0145 LIBRARY OFFICE FURN/EQUIP MTCE | - | (9,400) | - | (9,400) | (1,700) | 1,200 | - | (10,600) | (9,400) |
| 1710-0150 LIBRARY ADMIN CHARGES | - | (114,300) | - | (114,300) | - | (28,577) | - | (85,723) | (114,300) |
| 1710-0165 LIBRARY PRINTING & STATIONERY | - | (800) | - | (800) | (200) | (200) | - | (600) | (800) |
| 1710-0166 LIBRARY ADVERTISING | - | (500) | - | (500) | - | - | - | (500) | (500) |
| 1710-0170 LIBRARY TELEPHONE & POSTAGE | - | (3,300) | - | (3,300) | - | (1,102) | - | (2,198) | (3,300) |
| 1710-0175 LIBRARY SUNDRY EXPENSES | - | (2,000) | - | (2,000) | (2,084) | (4,544) | (4,500) | 2,544 | (6,500) |
| 1710-0180 LIBRARY SALARIES & ALLOWANCES | - | (192,500) | - | (192,500) | - | (58,551) | - | (133,949) | (192,500) |
| 1710-0190 LIBRARY TRAVEL & ALLOWANCES | - | (3,000) | - | (3,000) | - | (845) | - | (2,155) | (3,000) |
| 1710-0192 LIBRARY STAFF TRAINING | - | (4,000) | - | (4,000) | (136) | (2,557) | - | (1,443) | (4,000) |
| 1710-0194 LIBRARY CONFERENCES & SEMINARS | - | (1,000) | - | (1,000) | - | (90) | - | (910) | (1,000) |
| 1710-0195 LIBRARY RATES | - | (8,800) | - | (8,800) | - | (8,897) | - | 97 | (8,800) |
| 1710-0196 LIBRARY INSURANCE | - | (9,400) | - | (9,400) | - | (6,479) | - | (2,921) | (9,400) |
| 1710-0197 LIBRARY SOFTWARE OP COSTS | - | (9,300) | - | (9,300) | (7,630) | (10,517) | (10,500) | 1,217 | (19,800) |
| 1710-0200 LIBRARY BOOKS MTCE | - | (1,500) | - | (1,500) | - | - | - | (1,500) | (1,500) |
| 1710-0210 LIBRARY ELECTRICITY | - | (18,600) | - | (18,600) | - | (3,084) | - | (15,516) | (18,600) |
| 1710-0211 LIBRARY CONNECTIVITY | - | (5,600) | - | (5,600) | (3,065) | (13,760) | (8,160) | 8,160 | (13,760) |
| 1710-0215 LIBRARY CLEANING | - | (10,500) | - | (10,500) | (8,400) | (10,015) | - | (485) | (10,500) |
| 1710-0230 LIBRARY PURCHASE OF PERIODICAL | - | (2,500) | - | (2,500) | - | (154) | - | (2,346) | (2,500) |
| 1710-0233 LIBRARY RADIO TOWERS MTCE | - | - | - | - | - | - | - | - | - |
| 1710-0234 LIBRARY YOUTH ACTIVITES | - | (500) | - | (500) | - | - | - | (500) | (500) |
| 1710-0235 LIBRARY SPEC. PROJ. OPERATING | - | (8,000) | - | (8,000) | - | - | - | (8,000) | (8,000) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1710-0236 INTER LIBRARY LOAN FEES | - | (200) | - | (200) | - | - | - | (200) | (200) |
| 1710-0239 LIBRARY BOOKS CLUBS | - | (1,000) | - | (1,000) | - | - | - | (1,000) | (1,000) |
| 1710-0242 SENIORS WEEK EXPENSES | - | (600) | - | (600) | - | - | - | (600) | (600) |
| 1710-0243 ONLINE DATABASE SUBSCRIPTIONS | - | (11,500) | - | (11,500) | (1,053) | (6,827) | - | (4,673) | (11,500) |
| 1710-0244 LITERARY LUNCH/WRITING FESTIVAL | - | (1,000) | - | (1,000) | - | - | - | (1,000) | (1,000) |
| 1710-0245 TECH SAVY SENIORS GRANT EXP | - | - | - | - | - | - | - | - | - |
| 1710-0500 BERRIGAN LIBRARY CAR PARK UPGRADE | - | - | - | - | - | - | - | - | - |
| 1710-0525 LIBRARY PURCHASE OF BOOKS | - | (30,000) | - | (30,000) | (5,427) | (18,562) | - | (11,438) | (30,000) |
| 1710-0530 LIBRARY OTHER ASSETS | - | (4,400) | - | (4,400) | - | (2,114) | - | (2,286) | (4,400) |
| 1710-0532 LIBRARY AUDIO VISUAL / CDS | - | (10,650) | - | (10,650) | (5,455) | (5,495) | - | (5,155) | (10,650) |
| 1710-0535 LIBRARY PURCHASE OF E-BOOKS | - | (3,110) | - | (3,110) | - | - | - | (3,110) | (3,110) |
| 6100-2502 LIBRARY EQUIPMENT DEPCN | - | (11,800) | - | (11,800) | - | (2,950) | - | (8,850) | (11,800) |
| 6100-2504 LIBRARY BLDG DEPCN | - | (47,600) | - | (47,600) | - | (11,900) | - | (35,700) | (47,600) |
| 6100-2518 LIBRARY BOOKS DEPCN | - | (89,100) | - | (89,100) | - | (22,275) | - | (66,825) | (89,100) |
| LIBRARYCAPEXP LIBRARIES CAPITAL EXPENDITURE | - | - | - | - | - | - | - | - | - |
| PUBLIC LIBRARIES REVENUE | - | 47,800 | - | 47,800 | - | 2,681 | - | 45,119 | 47,800 |
| 6100-1501 LIBRARY SUNDRY INCOME INCL GST | - | 2,500 | - | 2,500 | - | 995 | - | 1,505 | 2,500 |
| 6100-1502 FRIENDS OF THE LIBRARY | - | 500 | - | 500 | - | - | - | 500 | 500 |
| 6100-1503 LIBRARY ROOM HIRE CHARGES | - | 300 | - | 300 | - | 236 | - | 64 | 300 |
| 6100-1820 LIBRARY FEES INCLUDING GST | - | 2,500 | - | 2,500 | - | 1,089 | - | 1,412 | 2,500 |
| 6100-1821 LIBRARY FINES GST FREE | - | 800 | - | 800 | - | 220 | - | 580 | 800 |
| 6100-1822 INTER LIBRARY LOAN FEES | - | 200 | - | 200 | - | 90 | - | 110 | 200 |
| 6100-1823 BERRIGAN SHIRE BOOK CLUBS | - | 1,000 | - | 1,000 | - | 50 | - | 950 | 1,000 |
| 6100-1827 SALE OF DENISON STREET BUILDING | - | - | - | - | - | - | - | - | - |
| 6100-1950 LIBRARY SERVICE GRANTS | - | 32,000 | - | 32,000 | - | - | - | 32,000 | 32,000 |
| 6100-1951 LIBRARY LOCAL SPECIAL PROJECTS GRANT | - | 8,000 | - | 8,000 | - | - | - | 8,000 | 8,000 |
| 6100-1952 E-BOOKS GRANT** | - | - | - | - | - | - | - | - | - |
| 6100-1953 LITERARY LUNCH/WRITING FESTIVAL GRANT | - | - | - | - | - | - | - | - | - |
| 6100-1954 LIBRARY TRAINEESHIP WAGE SUBSIDY | - | - | - | - | - | - | - | - | - |
| 6100-1955 SENIORS WEEK GRANT PROGRAM | - | - | - | - | - | - | - | - | - |
| 6100-1957 RLCIP GRANT | - | - | - | - | - | - | - | - | - |
| 6100-1958 LIBRARY DEVELOPMENT GRANT | - | - | - | - | - | - | - | - | - |
| 6100-1959 NSW CHILDRENS WEEK COUNCIL GRANT | - | - | - | - | - | - | - | - | - |
| 6100-1960 TECH SAVY SENIORS PROGRAM | - | - | - | - | - | - | - | - | - |
| 6100-1961 BROADBAND FOR SENIORS | - | - | - | - | - | - | - | - | - |
| LIBRARYCAPINC LIBRARIES CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| PUBLIC LIBRARIES Total | - | (575,160) | - | (575,160) | (35,150) | (218,536) | (23,160) | (356,624) | (598,320) |
| COMMUNITY AMENITIES | - | - | - | - | - | - | - | - | - |
| COMMUNITY AMENITIES EXPENSE | (4,500) | (485,125) | - | (489,625) | (20,616) | (177,383) | (11,870) | (312,242) | (501,495) |
| 1420-0000 PUBLIC CONVENIENCE CLEANING | - | (128,600) | - | (128,600) | (4,056) | (43,674) | - | (84,926) | (128,600) |
| 1420-0001 PUBLIC CONVENIENCES BLDG MTCE | - | (10,000) | - | (10,000) | - | (1,227) | - | (8,773) | (10,000) |
| 1420-0100 MARY LAWSON AMENITIES BLOCK UPGRADE | - | - | - | - | - | - | - | - | - |
| 1420-0105 FIN - CONNECT POWER LAKE TOILETS | (4,500) | - | - | (4,500) | - | - | - | (4,500) | (4,500) |
| 1420-0110 TOC FORESHORE PARK - AMENITIES BLOCK UPGRADE | - | - | - | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1420-0111 BGA BOTANICAL GARDENS TOILETS | - | - | - | - | - | - | - | - | - |
| 1420-0113 PUBLIC CONVEN. - ELECTRICITY | - | (3,800) | - | (3,800) | - | (767) | - | (3,033) | (3,800) |
| 1420-0114 PUBLIC CONVENIENCES -INSURANCE | - | (2,100) | - | (2,100) | - | (2,329) | (230) | 229 | (2,330) |
| 1420-0125 PUBLIC CONVENIENCES RENTAL FIN | - | (8,600) | - | (8,600) | (4,924) | (6,109) | - | (2,491) | (8,600) |
| 1714-0105 BERRIGAN HALL BLDG MTCE | - | (2,000) | - | (2,000) | - | (676) | - | (1,324) | (2,000) |
| 1714-0106 BERRIGAN HALL RISK MGT | - | - | - | - | - | - | - | - | - |
| 1714-0111 BERRIGAN HALL - INSURANCE | - | (8,000) | - | (8,000) | - | (7,757) | - | (243) | (8,000) |
| 1714-0112 BERRIGAN HALL GRANT | - | (6,860) | - | (6,860) | - | (6,860) | - | - | (6,860) |
| 1714-0118 FIN - SCHOOL OF ARTS AIRCON | - | - | - | - | (11,636) | (11,636) | (11,640) | 11,636 | (11,640) |
| 1714-0119 FIN - Band Hall Asbestos Demo | - | - | - | - | - | - | - | - | - |
| 1714-0120 FINLEY SCHOOL OF ARTS - INTERIOR PAINTING | - | - | - | - | - | - | - | - | - |
| 1714-0121 FIN-Memorial Hall Flooring | - | - | - | - | - | - | - | - | - |
| 1714-0122 FINLEY MEMORIAL HALL BLDG MTCE | - | (2,100) | - | (2,100) | - | (277) | - | (1,823) | (2,100) |
| 1714-0123 FIN MEMORIAL HALL - INSURANCE | - | (11,800) | - | (11,800) | - | (11,545) | - | (255) | (11,800) |
| 1714-0124 FIN MEMORIAL HALL - GRANT | - | (6,860) | - | (6,860) | - | (6,860) | - | - | (6,860) |
| 1714-0125 TOCUMWAL HALL BLDG MTCE | - | (2,100) | - | (2,100) | - | (267) | - | (1,833) | (2,100) |
| 1714-0126 TOCUMWAL HALL - RENOVATIONS | - | - | - | - | - | - | - | - | - |
| 1714-0130 TOCUMWAL HALL - INSURANCE | - | (7,600) | - | (7,600) | - | (6,134) | - | (1,466) | (7,600) |
| 1714-0142 TOCUMWAL HALL GRANT | - | (3,280) | - | (3,280) | - | (3,280) | - | - | (3,280) |
| 1714-0145 RETREAT HALL BLDG MTCE | - | (1,000) | - | (1,000) | - | (117) | - | (883) | (1,000) |
| 1714-0150 RETREAT HALL - INSURANCE | - | (1,400) | - | (1,400) | - | (1,320) | - | (80) | (1,400) |
| 1714-0166 BGN-CWA Kitchen Upgrade | - | - | - | - | - | - | - | - | - |
| 1714-0167 BGN CWA HALL BLDG MTCE | - | (1,000) | - | (1,000) | - | (33) | - | (967) | (1,000) |
| 1714-0168 BGN CWA HALL - INSURANCE | - | (1,050) | - | (1,050) | - | (827) | - | (223) | (1,050) |
| 1714-0190 LALATY HALL GRANT EXPEND | - | - | - | - | - | - | - | - | - |
| 1715-0135 TOCUMWAL RAILWAY BLDG MTCE | - | (1,000) | (14,000) | (15,000) | - | - | - | (15,000) | (15,000) |
| 1715-0137 TOC RAILWAY STATION INSURANCE | - | (775) | - | (775) | - | (605) | - | (170) | (775) |
| 1715-0138 FINLEY RAILWAY BLDG MTCE | - | (1,000) | - | (1,000) | - | (33) | - | (967) | (1,000) |
| 1715-0140 COMMUNITY AMENITIES ADMIN CHAR | - | (92,800) | - | (92,800) | - | (23,199) | - | (69,601) | (92,800) |
| 3900-2504 PUBLIC CONVENIENCES DEPCN | - | (4,600) | - | (4,600) | - | (1,150) | - | (3,450) | (4,600) |
| 6200-2504 PUBLIC HALLS DEPRECIATION | - | (162,800) | - | (162,800) | - | (40,700) | - | (122,100) | (162,800) |
| COMMAMENCAPEX COMMUNITY AMENITIES CAPITAL EXPENDITURE | - | (14,000) | 14,000 | - | - | - | - | - | - |
| HALLSCAPEXP PUBLIC HALLS CAPITAL EXPENDITURE | - | - | - | - | - | - | - | - | - |
| COMMUNITY AMENITIES REVENUE | - | - | - | - | - | - | - | - | - |
| 6200-1951 Lalaly Hall Volunteer Grant | - | - | - | - | - | - | - | - | - |
| 6200-1952 RETREAT HALL VOLUNTEER GRANT | - | - | - | - | - | - | - | - | - |
| COMMAMENCAPIINC COMMUNITY AMENITIES CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| COMMUNITY AMENITIES Total | (4,500) | (485,125) | - | (489,625) | (20,616) | (177,383) | (11,870) | (312,242) | (501,495) |
| RECREATION | (258,680) | (784,385) | - | (1,043,065) | (44,545) | (403,805) | (82,255) | (639,260) | (1,125,320) |
| 1717-0110 BAROOGA SPORTS COMP- INSURANCE | - | (8,500) | - | (8,500) | - | (6,561) | - | (1,939) | (8,500) |
| 1717-0112 BAROOGA SPORTS COMP GRANT | - | (11,390) | - | (11,390) | - | (11,390) | - | - | (11,390) |
| 1717-0113 RECREATION FACILITIES DONATION | - | - | - | - | - | (5,569) | (5,570) | 5,569 | (5,570) |
| 1717-0120 BAROOGA SPORTS COMP BLDG MTCE | - | (5,000) | - | (5,000) | - | (61) | - | (4,939) | (5,000) |

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|--------------------|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1717-0121 | BGA SPORTS COMP RISK M'MENT | - | - | - | - | - | - | - | - | - |
| 1717-0130 | BERRIGAN SPORTS COMP INSURANCE | - | (7,600) | - | (7,600) | - | (7,467) | (133) | (7,600) | (7,600) |
| 1717-0132 | BERRIGAN SPORTS COMP GRANT | - | (10,540) | - | (10,540) | - | (10,540) | - | (10,540) | (10,540) |
| 1717-0140 | BERRIGAN SPORTS COMP BLDG MTCE | - | (2,100) | - | (2,100) | - | (202) | (1,898) | (2,100) | (2,100) |
| 1717-0141 | BGN SPORTS COMP RISK M'MENT | - | - | - | - | - | - | - | - | - |
| 1717-0150 | FINLEY REC RESERVE - INSURANCE | - | (7,000) | - | (7,000) | - | (5,030) | (1,970) | (7,000) | (7,000) |
| 1717-0152 | FINLEY REC RESERVE GRANT | - | (11,220) | - | (11,220) | - | (11,220) | - | (11,220) | (11,220) |
| 1717-0155 | FIN REC RES PLAYGROUND MTCE | - | (620) | - | (620) | - | (27) | (593) | (620) | (620) |
| 1717-0160 | FINLEY REC RESERVE BLDG MTCE | - | (2,500) | - | (2,500) | - | (20) | (2,480) | (2,500) | (2,500) |
| 1717-0161 | FIN REC RESERVE RISK M'MENT | - | - | - | - | - | - | - | - | - |
| 1717-0170 | FINLEY SHOW GROUND - INSURANCE | - | (8,500) | - | (8,500) | - | (8,339) | (161) | (8,500) | (8,500) |
| 1717-0172 | FINLEY SHOW GROUND GRANT | - | (11,485) | - | (11,485) | - | (11,485) | - | (11,485) | (11,485) |
| 1717-0173 | FINLEY SHOWGROUND PRMF TOILET | - | - | - | - | - | (4,075) | (27,500) | 4,075 | (27,500) |
| 1717-0180 | FINLEY SHOW GROUNDS BLDG MTCE | - | (2,500) | - | (2,500) | - | (64) | (2,436) | (2,500) | (2,500) |
| 1717-0181 | FINLEY SHOW GROUND RISK M'MENT | - | - | - | - | - | - | - | - | - |
| 1717-0191 | TOC REC RESERVE - INSURANCE | - | (3,700) | - | (3,700) | - | (3,587) | (113) | (3,700) | (3,700) |
| 1717-0192 | TOC REC RESERVE GRANT | - | (11,140) | - | (11,140) | - | (11,140) | - | (11,140) | (11,140) |
| 1717-0194 | TOC REC RES PLAYGROUND MTCE | - | (620) | - | (620) | - | (132) | (488) | (620) | (620) |
| 1717-0200 | TOC REC RESERVE BLDG MTCE | - | (2,000) | - | (2,000) | - | (56) | (1,944) | (2,000) | (2,000) |
| 1717-0201 | TOC REC RESERVE RISK M'MENT | - | - | - | - | - | - | - | - | - |
| 1717-0202 | TOC REC RESERVE - DRAINAGE WORKS | - | - | - | - | - | - | - | - | - |
| 1717-0211 | BGA REC RES CONTRIBUTION | - | - | - | - | - | - | - | - | - |
| 1717-0212 | BGA REC RES CAPITAL WORKS | - | - | - | - | (4,900) | (4,900) | (4,900) | 4,900 | (4,900) |
| 1717-0213 | BAROOGA NETBALL COURTS | - | - | - | - | - | 143 | - | (143) | - |
| 1717-0220 | FINLEY REC RESERVE UPGRADES | - | - | - | - | (1,941) | (1,941) | (1,950) | 1,941 | (1,950) |
| 1717-0221 | FINLEY REC RESERVE CONSTRUCTIO | (100,830) | - | - | (100,830) | (5,131) | (91,861) | (8,969) | (8,969) | (100,830) |
| 1717-0222 | RECREATION RESERVES - SOLAR PANELS | (21,368) | - | - | (21,368) | (18,182) | (18,182) | 5,835 | (3,186) | (15,533) |
| 1717-0223 | FINLEY REC RESERVE FITOUT | - | - | - | - | - | (5,109) | (5,100) | 5,109 | (5,100) |
| 1717-0224 | BGA-REC RES Addition to Toilet | (13,845) | - | - | (13,845) | - | - | - | (13,845) | (13,845) |
| 1717-0225 | BGN - REC RES Demo & New Shed | - | - | - | - | (98) | (29,293) | (29,300) | 29,293 | (29,300) |
| 1717-0226 | FIN - FIN REC RES DEMO & NEW SHED | - | - | - | - | - | (11,900) | (11,900) | 11,900 | (11,900) |
| 1717-0500 | FINLEY REC RESERVE - NEW BUILDING | - | - | - | - | - | - | - | - | - |
| 1717-0501 | BAROOGA REC RESERVE - NEW BUILDING | - | - | - | - | - | - | - | - | - |
| 1717-0502 | BAROOGA REC RESERVE - RENOVATION OF EXISTING | - | - | - | - | - | - | - | - | - |
| 1718-0000 | PARKS & GARDENS MAINTENANCE | - | (278,500) | - | (278,500) | (14,293) | (66,029) | - | (212,471) | (278,500) |
| 1718-0050 | FINLEY - LOCO DAM PARK | - | - | - | - | - | - | - | - | - |
| 1718-0101 | PARKS - STORM EMERGENCY | - | - | - | - | - | - | - | - | - |
| 1718-0116 | MINOR PARKS GARDEN ELECTRICITY | - | (12,750) | - | (12,750) | - | (4,176) | (8,574) | (12,750) | (12,750) |
| 1718-0117 | MINOR PARK & GARDENS INSURANCE | - | (320) | - | (320) | - | (275) | (45) | (320) | (320) |
| 1718-0185 | ALEXANDER GARDEN COMPETITION | - | (600) | - | (600) | - | - | (600) | (600) | (600) |
| 1718-0187 | ASSET MANAGEMENT - TREES | - | - | - | - | - | - | - | - | - |
| 1718-0201 | ROTARY PARK PLAYGROUND | (10,000) | - | - | (10,000) | - | - | - | (10,000) | (10,000) |
| 1718-0205 | BERRIGAN APEX PARK - RLCP | - | - | - | - | - | - | - | - | - |
| 1718-0207 | TOCUMWAL BOAT RAMP IMPROVEMENTS | (7,537) | - | - | (7,537) | - | (0) | - | (7,537) | (7,537) |
| 1718-0212 | FORESHORE RESTORATION WORKS | - | - | - | - | - | - | - | - | - |
| 1718-0213 | FLAG POLES TOWN ENTRIES | - | - | - | - | - | - | - | - | - |
| 1718-0215 | FINLEY SKATE PARK | - | - | - | - | - | (934) | (935) | 934 | (935) |
| 1718-0220 | TOCUMWAL SKATE PARK | - | - | - | - | - | (934) | (935) | 934 | (935) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1718-0225 BGA BOTANICAL GARDENS TOILETS | | | (100,000) | (100,000) | - | - | | (100,000) | (100,000) |
| 1719-0584 BEAUTIFICATION OF DEAN ST ROUNDABOUT | (96,762) | - | | (96,762) | - | - | | (96,762) | (96,762) |
| 1917-0640 TOCUMWAL WALKWAYS | (8,338) | - | | (8,338) | - | - | | (8,338) | (8,338) |
| 6500-2500 RECREATION RESERVES PLANT & EQUIPMENT DEPCN | - | (3,800) | | (3,800) | - | (950) | | (2,850) | (3,800) |
| 6500-2502 RECREATION RESERVES OTHER STRUCTURES DEPCN | - | (9,200) | | (9,200) | - | (2,300) | | (6,900) | (9,200) |
| 6500-2518 RECREATION RESERVES BUILDINGS DEPCN | - | (231,200) | | (231,200) | - | (57,800) | | (173,400) | (231,200) |
| 6600-2500 PARKS & GARDENS DEPCN | - | (38,700) | | (38,700) | - | (9,675) | | (29,025) | (38,700) |
| 6600-2518 PARKS & GARDENS DEPCN | - | (2,900) | | (2,900) | - | (725) | | (2,175) | (2,900) |
| PARKSCAPEXP PARKS AND RECREATION AREAS CAPITAL EXPENDITURE | - | (100,000) | 100,000 | - | - | - | | - | - |
| RECRESERVECAPEXP RECREATION RESERVES CAPITAL EXPENDITURE | - | - | | - | - | - | | - | - |
| RECREATION REVENUE | 473,000 | 500 | | 473,500 | - | 300,000 | 27,500 | 173,500 | 501,000 |
| 6500-1315 TOCUMWAL FOOTBALL NETBALL CLUB LEASE | - | 500 | | 500 | - | - | | 500 | 500 |
| 6500-1500 RECREATION RESERVE - SUNDRY REVENUE | - | - | | - | - | - | | - | - |
| 6500-1949 BGA REC RESERVE PROJECT CONTRIBUTION | - | - | | - | - | - | | - | - |
| 6500-1950 RECREATION RESERVE GRANTS | - | - | | - | - | - | | - | - |
| 6500-1956 TOC REC RESERVE DRAINAGE -COMMITTEE CONTRIBUTION | - | - | | - | - | - | | - | - |
| 6500-1957 FINLEY RECREATION RESERVE PROJECT CONTRIBUTIONS | 173,000 | - | | 173,000 | - | - | | 173,000 | 173,000 |
| 6500-1958 FINLEY RECREATION RESERVE PROJECT GRANT | 300,000 | - | | 300,000 | - | 300,000 | | - | 300,000 |
| 6500-1960 BGA REC RES PROJECT CONTRIB | - | - | | - | - | - | | - | - |
| 6500-1961 BGA REC RES PROJECT IN-KIND | - | - | | - | - | - | | - | - |
| 6500-1962 FIN REC RESERVE CROWN LANDS GRANT | - | - | | - | - | - | | - | - |
| 6500-1963 FINLEY SHOWGROUND PRMF GRANT | - | - | | - | - | - | 27,500 | - | 27,500 |
| 6500-1965 BGN SPORTS GROUND DEMO & NEW SHED | - | - | | - | - | - | | - | - |
| 6600-1501 SECT.94 PUBLIC OPEN SPACE BAROOGA | - | - | | - | - | - | | - | - |
| 6600-1502 SECT.94 PUBLIC OPEN SPACE BERRIGAN | - | - | | - | - | - | | - | - |
| 6600-1503 SECT.94 PUBLIC OPEN SPACE FINLEY | - | - | | - | - | - | | - | - |
| 6600-1504 SECT.94 PUBLIC OPEN SPACE TOCUMWAL | - | - | | - | - | - | | - | - |
| 6600-1505 SECT 94 PUBLIC OPEN SPACE RES TRN | - | - | | - | - | - | | - | - |
| 6600-1821 USER CHARGES - TOC FORESHORE RES | - | - | | - | - | - | | - | - |
| 6600-1956 NSW MARITIME GRANT- TOCUMWAL BOAT RAMP | - | - | | - | - | - | | - | - |
| 6600-1958 MURRAY CMA GRANT - KELLY ST RESERVE | - | - | | - | - | - | | - | - |
| 6600-1959 NSW MARITIME GRANT- TOCUMWAL FORESHORE RESTORATION | - | - | | - | - | - | | - | - |
| 6600-1960 FORESHORE COMMITTEE- TOCUMWAL FORESHORE RESTORATION | - | - | | - | - | - | | - | - |
| PARKSCAPINC PARKS AND RECREATION AREAS CAPITAL INCOME | - | - | | - | - | - | | - | - |
| RECRESERVECAPINC RECREATION RESERVES CAPITAL INCOME | - | - | | - | - | - | | - | - |
| RECREATION Total | 214,320 | (783,885) | - | (569,565) | (44,545) | (103,805) | (54,755) | (465,760) | (624,320) |
| SWIMMING POOL | | | | | | | | | |
| SWIMMING POOL EXPENSE | (50,000) | (347,280) | | (397,280) | (64) | (119,899) | (200) | (277,381) | (397,480) |
| 1716-0105 SWIMMING POOL GRANTS - BGN | - | (40,400) | | (40,400) | - | (40,600) | (200) | 200 | (40,600) |
| 1716-0107 SWIMMING POOL GRANTS - FIN | - | (35,600) | | (35,600) | - | (35,600) | | - | (35,600) |
| 1716-0109 SWIMMING POOL GRANTS - TOC | - | (31,400) | | (31,400) | - | (31,400) | | 0 | (31,400) |
| 1716-0114 BERRIGAN POOL LIFEGUARDS PAYS | - | (21,569) | | (21,569) | - | - | | (21,569) | (21,569) |
| 1716-0115 BER SWIMMING POOL OPERATE EXP. | - | (25,000) | | (25,000) | - | (127) | | (24,873) | (25,000) |
| 1716-0116 BER SWIMMING POOL INSURANCE | - | (1,080) | | (1,080) | - | (1,007) | | (73) | (1,080) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1716-0117 FIN SWIMMING POOL OPERATE EXP. | - | (25,000) | - | (25,000) | - | (93) | - | (24,907) | (25,000) |
| 1716-0118 FINLEY POOL LIFEGUARDS PAYS | - | (28,762) | - | (28,762) | - | - | - | (28,762) | (28,762) |
| 1716-0119 TOC SWIMMING POOL OPERATE EXP. | - | (16,000) | - | (16,000) | - | (795) | - | (15,205) | (16,000) |
| 1716-0120 FIN SWIMMING POOL INSURANCE | - | (830) | - | (830) | - | (771) | - | (59) | (830) |
| 1716-0121 TOCUMWAL POOL LIFEGUARDS PAYS | - | (21,569) | - | (21,569) | - | - | - | (21,569) | (21,569) |
| 1716-0122 POOL LIFEGUARD UNIFORMS/ROSTER | - | (3,000) | - | (3,000) | - | - | - | (3,000) | (3,000) |
| 1716-0123 TOC POOL INSURANCE | - | (450) | - | (450) | - | (426) | - | (24) | (450) |
| 1716-0135 SWIMMING POOL BLDG MTCE - BGN | - | (5,000) | - | (5,000) | - | (86) | - | (4,914) | (5,000) |
| 1716-0137 SWIMMING POOL BLDG MTCE - FINL | - | (5,000) | - | (5,000) | (64) | (353) | - | (4,647) | (5,000) |
| 1716-0139 SWIMMING POOL BLDG MTCE - TOCU | - | (5,000) | - | (5,000) | - | (79) | - | (4,921) | (5,000) |
| 1716-0150 SWIMMING POOLS - RISK M'MENT | - | - | - | - | - | - | - | - | - |
| 1716-0155 POOL WATER TREATMENT EXPENSES | - | (33,100) | - | (33,100) | - | (435) | - | (32,665) | (33,100) |
| 1716-0156 SUPERVISOR SALARY | - | (17,220) | - | (17,220) | - | (301) | - | (16,919) | (17,220) |
| 1716-0505 SWIMMING POOL CAPITAL - BERRIG | - | - | - | - | - | - | - | - | - |
| 1716-0510 SWIMMING POOL CAPITAL - FINLEY | (10,000) | - | - | (10,000) | - | - | - | (10,000) | (10,000) |
| 1716-0515 SWIMMING POOL CAPITAL - TOCUMWAL | (40,000) | - | - | (40,000) | - | - | - | (40,000) | (40,000) |
| 6400-2500 SWIMMING POOL OTHER STRUCTURES DEPCN | - | (19,800) | - | (19,800) | - | (4,950) | - | (14,850) | (19,800) |
| 6400-2504 SWIMMING POOL BUILDINGS DEPCN | - | (11,500) | - | (11,500) | - | (2,875) | - | (8,625) | (11,500) |
| POOLCAPEXP SWIMMING POOLS CAPITAL EXPENDITURE | - | - | - | - | - | - | - | - | - |
| SWIMMING POOL REVENUE | - | 138,070 | - | 138,070 | - | - | - | 138,070 | 138,070 |
| 6400-1828 USER CHARGES - SWIMMING POOLS | - | 66,000 | - | 66,000 | - | - | - | 66,000 | 66,000 |
| 6400-1829 RECOVERIES FOR LIFEGUARDS | - | 72,070 | - | 72,070 | - | - | - | 72,070 | 72,070 |
| 6400-1950 SWIMMING POOL GRANT RLCIP Rd 3 | - | - | - | - | - | - | - | - | - |
| POOLCAPINC SWIMMING POOLS CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| SWIMMING POOL Total | (50,000) | (209,210) | - | (259,210) | (64) | (119,899) | (200) | (139,311) | (259,410) |
| QUARRIES & PITS | - | - | - | - | - | - | - | - | - |
| QUARRIES & PITS EXPENSE | - | (67,500) | - | (67,500) | - | (2,667) | (11,250) | (64,833) | (78,750) |
| 1812-0105 PINE LODGE PIT OPERATING EXPEN | - | (65,500) | - | (65,500) | - | (2,167) | (11,250) | (63,333) | (76,750) |
| 1812-0106 RATCLIFFS PIT FENCING | - | - | - | - | - | - | - | - | - |
| 1812-0110 PEPPERTREE RD PIT RESTORATION | - | - | - | - | - | - | - | - | - |
| 6920-2505 QUARRIES & PIT REMEDIATION - DEPCN | - | (2,000) | - | (2,000) | - | (500) | - | (1,500) | (2,000) |
| 6920-2508 QUARRIES - DEPCN | - | - | - | - | - | - | - | - | - |
| QUARRIES & PITS REVENUE | - | 90,000 | - | 90,000 | - | - | (11,250) | 90,000 | 78,750 |
| 6920-1500 PINE LODGE PIT REVENUE | - | 90,000 | - | 90,000 | - | - | (11,250) | 90,000 | 78,750 |
| 6920-1505 PINE LODGE PIT REVENUE CONTRA | - | - | - | - | - | - | - | - | - |
| 6920-1510 OTHER GRAVEL PITS REVENUE | - | - | - | - | - | - | - | - | - |
| QUARRIES & PITS Total | - | 22,500 | - | 22,500 | - | (2,667) | (22,500) | 25,167 | - |
| SHIRE ROADS | - | - | - | - | - | - | - | - | - |
| SHIRE ROADS EXPENSE | (1,310,165) | (8,106,841) | - | (9,417,006) | (182,665) | (1,858,048) | (39,815) | (7,558,958) | (9,456,821) |
| 0011-0000 RURAL SEALED ROADS - MAINTENANCE | - | (320,400) | - | (320,400) | (7,750) | (155,936) | - | (164,464) | (320,400) |

| | | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--------------------|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 0013-0000 | RURAL UNSEALED ROADS - MAINTENANCE | - | (610,320) | | (610,320) | (7,644) | (159,279) | | (451,041) | (610,320) |
| 0021-0000 | OTHER URBAN SEALED ROADS - MAINTENANCE | - | (487,200) | | (487,200) | (11,906) | (176,047) | | (311,153) | (487,200) |
| 0023-0000 | OTHER URBAN UNSEALED ROADS - MAINTENANCE | - | (46,000) | | (46,000) | - | (7,670) | | (38,330) | (46,000) |
| 1414-0105 | STREET & GUTTER CLEANING | - | (175,250) | | (175,250) | (19,902) | (64,427) | | (110,823) | (175,250) |
| 1414-0110 | RUBBISH COLLECTION BEACH AREAS | - | (40,000) | | (40,000) | - | (1,600) | | (38,400) | (40,000) |
| 1910-0100 | TOWN ENTRANCE DESIGN | (198,066) | - | (100,000) | (298,066) | (32,855) | (37,896) | | (260,170) | (298,066) |
| 1910-0201 | URBAN ROADS - STORM EMERGENCY | - | - | | - | - | - | | - | - |
| 1910-0204 | URBAN CONSTRUCTION SUBJECT TO AMP | - | - | | - | - | - | | - | - |
| 1910-0257 | RESEAL STEWART STREET | - | - | | - | - | - | | - | - |
| 1910-0285 | WALTER ST - SH20 TO WHITE | - | - | | - | - | - | | - | - |
| 1910-0287 | DENISON ST-JERILDERIE NTH TO B | - | - | | - | - | - | | - | - |
| 1910-0288 | FINLEY ST - MURRAY TO END | (1,286) | - | | (1,286) | - | - | | (1,286) | (1,286) |
| 1910-0289 | MORRIS ST -DENILIQUIN TO ADAMS | - | - | | - | - | - | | - | - |
| 1910-0290 | TOWNSCAPE - PARKING LANES | - | - | | - | - | - | | - | - |
| 1910-0296 | MCALLISTER ST - WARMATTA ST TO HEADFORD ST | - | - | | - | - | - | | - | - |
| 1910-0309 | TOWNSEND ST | - | - | | - | - | - | | - | - |
| 1910-0310 | WALTER ST | - | - | | - | - | - | | - | - |
| 1910-0311 | RESEAL BAROOGA ST | - | - | | - | - | - | | - | - |
| 1910-0312 | RESEAL DENILIQUIN ST | (5,775) | - | | (5,775) | - | - | | (5,775) | (5,775) |
| 1910-0316 | DENISON ST | - | - | | - | - | - | | - | - |
| 1910-0317 | RESEAL FINLEY ST | - | - | | - | - | - | | - | - |
| 1910-0321 | RESEAL HOWARD ST 0-162 | - | - | | - | - | - | | - | - |
| 1910-0322 | RESEAL KARJEN CRT | - | - | | - | - | - | | - | - |
| 1910-0323 | RESEAL KEAMY CRT | - | - | | - | - | - | | - | - |
| 1910-0324 | RESEAL ORANGE GROVE | - | - | | - | - | - | | - | - |
| 1910-0325 | RESEAL HOWARD ST 162-367 | - | - | | - | - | - | | - | - |
| 1910-0326 | RESEAL VERMONT ST | - | - | | - | - | - | | - | - |
| 1910-0327 | RESEAL BURKINSHAW ST | - | - | (3,146) | (3,146) | - | - | | (3,146) | (3,146) |
| 1910-0328 | RESEAL KAMAROOKA ST | - | - | | - | - | - | | - | - |
| 1910-0329 | RESEAL HOWARD ST | - | - | | - | - | - | | - | - |
| 1910-0330 | RESEAL BAROOGA ST 506-777 | - | - | | - | - | - | | - | - |
| 1910-0331 | RESEAL JERILDERIE ST 315-466 | - | - | | - | - | - | | - | - |
| 1910-0332 | RESEAL JERILDERIE ST 466-529 | - | - | | - | - | - | | - | - |
| 1910-0333 | RESEAL JERILDERIE ST 529-580 | - | - | | - | - | - | | - | - |
| 1910-0334 | RESEAL CHANTER ST | - | - | | - | - | - | | - | - |
| 1910-0335 | RESEAL MARY ST | - | - | | - | - | - | | - | - |
| 1910-0336 | RESEAL OSBORNE ST 926-980 | (24,257) | - | | (24,257) | - | - | | (24,257) | (24,257) |
| 1910-0337 | RESEAL OSBORNE ST 980-1028 | - | - | | - | - | - | | - | - |
| 1910-0338 | RESEAL MURRAY ST - SERVICE RD TO SWIM POOL | - | - | (14,040) | (14,040) | - | - | | (14,040) | (14,040) |
| 1910-0339 | RESEAL ANDERSON ST | - | - | | - | - | - | | - | - |
| 1910-0340 | RESEAL TONGS ST | - | - | | - | - | - | | - | - |
| 1910-0341 | RESEAL TUPPAL ST | - | - | (3,850) | (3,850) | - | - | | (3,850) | (3,850) |
| 1910-0342 | RESEAL WOLLAMAI ST | - | - | (19,198) | (19,198) | - | - | | (19,198) | (19,198) |
| 1910-0343 | RESEAL SUGDEN ST | - | - | | - | - | - | | - | - |
| 1910-0344 | RESEAL ATHOL WHITE | - | - | | - | - | - | | - | - |
| 1910-0345 | RESEAL EMILY ST 0-79 | - | - | | - | - | - | | - | - |
| 1910-0346 | RESEAL EMILY ST 79-149 | - | - | | - | - | - | | - | - |
| 1910-0347 | RESEAL EMILY 273-417 | - | - | | - | - | - | | - | - |

| | | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--------------------|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1910-0348 | R/S BANKER ST 262-536 | (8,877) | - | - | (8,877) | - | - | - | (8,877) | (8,877) |
| 1910-0349 | R/S KAMAROOKA ST 0-400 | - | - | - | - | - | - | - | - | - |
| 1910-0350 | R/S WILLIAM ST 155 - 321 | - | - | - | - | - | - | - | - | - |
| 1910-0351 | R/S JERILDERIE ST 0-80 | - | - | - | - | - | - | - | - | - |
| 1910-0352 | R/S HOWE ST 1707-1800 | - | - | - | - | - | - | - | - | - |
| 1910-0353 | R/S HOWE ST 1563-1707 | - | - | - | - | - | - | - | - | - |
| 1910-0354 | R/S HOWE ST 1124-1563 | - | - | - | - | - | - | - | - | - |
| 1910-0355 | R/S HEADFORD ST 411-452 | - | - | - | - | - | - | - | - | - |
| 1910-0356 | R/S McALLISTER ST 0-216 | - | - | - | - | - | - | - | - | - |
| 1910-0357 | R/S McALLISTER ST 216-679 | - | - | - | - | - | - | - | - | - |
| 1910-0358 | R/S TOWNSEND ST 0-166 | - | - | - | - | - | - | - | - | - |
| 1910-0359 | R/S TOWNSEND ST 166 - 414 | - | - | - | - | - | - | - | - | - |
| 1910-0360 | R/S OSBORNE ST 0-256 | - | - | - | - | - | - | - | - | - |
| 1910-0361 | R/S OSBORNE ST 340-600 | - | - | - | - | - | - | - | - | - |
| 1910-0362 | R/S MORRIS ST 0-143 | - | - | - | - | - | - | - | - | - |
| 1910-0363 | R/S MORRIS ST 143-430 | - | - | - | - | - | - | - | - | - |
| 1910-0364 | R/S HILL ST 0- 70 | (2,268) | - | - | (2,268) | - | - | - | (2,268) | (2,268) |
| 1910-0365 | R/S HILL ST 70-392 | (7,245) | - | - | (7,245) | - | - | - | (7,245) | (7,245) |
| 1910-0366 | R/S HILL ST 392-492 | (3,300) | - | - | (3,300) | - | - | - | (3,300) | (3,300) |
| 1910-0367 | R/S RILEY CRT 0-105 | - | - | - | - | - | - | - | - | - |
| 1910-0368 | R/S ROBERT FULLER CRT 0-78 | - | - | - | - | - | - | - | - | - |
| 1910-0369 | R/S DAVIS ST - COBRAM TO MOMAL | - | - | - | - | - | - | - | - | - |
| 1910-0370 | R/S HUGHES ST - NANGUNIA COLLI | - | - | - | - | - | - | - | - | - |
| 1910-0371 | R/S VICTORIA AVE - BUCHANANS | - | - | - | - | - | - | - | - | - |
| 1910-0372 | RESEAL BURKINSHAW ST 121-246 | - | - | (4,750) | (4,750) | - | - | - | (4,750) | (4,750) |
| 1910-0542 | BUCHANANS RD-WIRUNA TO HUGHES | - | - | - | - | - | - | - | - | - |
| 1910-0543 | Buchanans Rd-Gunnamara-Wiruna | - | - | - | - | - | - | - | - | - |
| 1910-0544 | BENT ST - END OF SEAL TO BAROOGA ST NTH | - | - | - | - | - | - | - | - | - |
| 1910-0545 | WOLLAMAI ST - MURRAY TO RAILWAY | - | - | - | - | - | - | - | - | - |
| 1910-0552 | HARRIS ST-FLYNN ST- HAYES ST | - | - | - | - | - | - | - | - | - |
| 1910-0553 | LANE 961-BRUTON ST-BAROOGA NTH | - | - | - | - | - | - | - | - | - |
| 1910-0554 | CHANTER ST- RAILWAY TO JERSEY | - | - | - | - | - | - | - | - | - |
| 1910-0623 | RESEAL WIRUNA ST 102-560 | - | - | (24,732) | (24,732) | - | - | - | (24,732) | (24,732) |
| 1910-0701 | FINLEY ENDEAVOUR ST CAR PARK | (28,977) | - | - | (28,977) | - | - | - | (28,977) | (28,977) |
| 1910-0706 | WILLIAM ST - HAMPDEN ST TO EAS | - | - | - | - | - | - | - | - | - |
| 1910-0710 | DENI ST-CHARLOTTE TO HANNAH | - | - | - | - | - | - | - | - | - |
| 1910-0721 | RESEAL MEMORIAL PL 21-81 | - | - | (7,000) | (7,000) | - | - | - | (7,000) | (7,000) |
| 1910-0722 | RESEAL MEMORIAL PL 0-23 | - | - | (2,270) | (2,270) | - | - | - | (2,270) | (2,270) |
| 1910-0723 | CHARLOTTE ST - NTH OF BAROOGA | - | - | - | - | - | - | - | - | - |
| 1910-0725 | TUPPAL ST - MORRIS TO TOWN BEA | - | - | (3,850) | (3,850) | - | - | - | (3,850) | (3,850) |
| 1910-0727 | MOMALONG STREET BERRIGAN | - | - | (16,240) | (16,240) | - | - | - | (16,240) | (16,240) |
| 1910-0730 | DENILQUIN RD - NTH SIDE SHOUL | - | - | - | - | - | - | - | - | - |
| 1910-0736 | DENILQUIN ST-BARKER TO CHARLO | - | - | - | - | - | - | - | - | - |
| 1910-0737 | VERMONT ST, HUGHES ST,NANGUNIA ST INTERSECTION | - | - | - | - | - | - | - | - | - |
| 1910-0739 | STABILISE GEORGE ST -DEAN TO MURRAY ST | - | - | - | - | - | - | - | - | - |
| 1910-0810 | KELLY ST - JERILDERIE TO SHORT | - | - | - | - | - | - | - | - | - |
| 1910-0813 | COBRAM ST - WHITE ST TO KELLY ST | - | - | - | - | - | - | - | - | - |
| 1910-0822 | MURRAY ST - HEADFORD TO OSBORNE (TP) | - | - | - | - | - | - | - | - | - |

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|--------------------|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1910-0823 | DAVIS ST ROADWORKS | - | - | - | - | - | - | - | - | - |
| 1910-0824 | BALDWIN CRT RESEAL | - | - | - | - | - | - | - | - | - |
| 1910-0825 | RESEAL MURRAY HUT DR 0-125 | - | - | (4,560) | (4,560) | - | - | - | (4,560) | (4,560) |
| 1910-0833 | RESEAL WELLS ST 442-832 | - | - | (17,216) | (17,216) | - | - | - | (17,216) | (17,216) |
| 1910-0834 | RESEAL HENNESSEY ST 285-444 | - | - | (5,342) | (5,342) | - | - | - | (5,342) | (5,342) |
| 1910-0835 | RESEAL HENNESSEY ST 444-1087 | - | - | (13,374) | (13,374) | - | - | - | (13,374) | (13,374) |
| 1911-0100 | RURAL ROADS | - | - | (30,000) | (30,000) | - | - | - | (30,000) | (30,000) |
| 1911-0135 | RESEAL CHINAMANS RD | - | - | (124,684) | (124,684) | - | - | - | (124,684) | (124,684) |
| 1911-0150 | LGSA - ROADSIDE VEGETATION PROJECT | (19,270) | - | - | (19,270) | - | - | - | (19,270) | (19,270) |
| 1911-0156 | RESEAL VARIOUS INTERSECTIONS A | - | - | (35,000) | (35,000) | - | - | - | (35,000) | (35,000) |
| 1911-0159 | RESEAL KELLYS RD | - | - | (4,977) | (4,977) | - | - | - | (4,977) | (4,977) |
| 1911-0205 | RESEAL HUGHES ST - BUCHANANS TO MR550 | - | - | - | - | - | - | - | - | - |
| 1911-0206 | RESEAL TUPPAL RD - 180-260 | - | - | - | - | - | - | - | - | - |
| 1911-0207 | RESEAL SILO RD - CNR TO 409M NTH | - | - | (1,050) | (1,050) | - | - | - | (1,050) | (1,050) |
| 1911-0208 | RESEAL SILO RD - 2629NTH OF TUPPAL RD TO CNR | - | - | - | - | - | - | - | - | - |
| 1911-0209 | RESEAL BARNES RD | - | - | (27,103) | (27,103) | - | - | - | (27,103) | (27,103) |
| 1911-0210 | RESEAL STRATHVALE RD - 0-298 | - | - | - | - | - | - | - | - | - |
| 1911-0211 | RESEAL PEPPERTREE RD - 0-213 | - | - | - | - | - | - | - | - | - |
| 1911-0212 | RESEAL PEPPERTREE RD - 213-426 | - | - | - | - | - | - | - | - | - |
| 1911-0213 | RESEAL SEPPELTS RD 0-60 | - | - | - | - | - | - | - | - | - |
| 1911-0214 | RESEAL BURMA RD - 2243-2643 | - | - | - | - | - | - | - | - | - |
| 1911-0215 | RESEAL BACK BGA RD 550M TO 694M NTH | - | - | - | - | - | - | - | - | - |
| 1911-0216 | RESEAL BACK BGA RD 100M NTH COLDWELLS RD | - | - | - | - | - | - | - | - | - |
| 1911-0217 | RESEAL COLDWELLS RD 6615-6830 | - | - | - | - | - | - | - | - | - |
| 1911-0218 | RESEAL WOOLSHED RD 17950-18059 | - | - | (154,193) | (154,193) | - | - | - | (154,193) | (154,193) |
| 1911-0219 | RESEAL WOOLSHED RD 6877-7362 | - | - | - | - | - | - | - | - | - |
| 1911-0220 | RESEAL CASEYS RD - 4272-4596 | - | - | - | - | - | - | - | - | - |
| 1911-0221 | RESEAL BACK BAROOGA RD - 964-1465 | - | - | - | - | - | - | - | - | - |
| 1911-0222 | RESEAL CASEYS RD - 4272-4596 | - | - | - | - | - | - | - | - | - |
| 1911-0223 | RESEAL COBRAM RD MR363 TO 497M NTH | - | - | (24,465) | (24,465) | - | - | - | (24,465) | (24,465) |
| 1911-0224 | R/S RACECOURSE RD 5669-7322 | - | - | - | - | - | - | - | - | - |
| 1911-0225 | R/S LOWER RIVER RD 2277-6818 | (8,661) | - | - | (8,661) | - | - | - | (8,661) | (8,661) |
| 1911-0226 | R/S COLDWELLS RD 4965-5395 | - | - | - | - | - | - | - | - | - |
| 1911-0227 | R/S WOOLDSHED RD 4801-4956 | - | - | - | - | - | - | - | - | - |
| 1911-0228 | R/S LARKINS RD 0-1780 | - | - | (23,058) | (23,058) | - | - | - | (23,058) | (23,058) |
| 1911-0229 | R/S LARKINS RD 3300-4859 | - | - | - | - | - | - | - | - | - |
| 1911-0230 | R/S LARKINS RD 4859-5417 | - | - | - | - | - | - | - | - | - |
| 1911-0241 | RESEAL BURMA RD TOC | - | - | (16,519) | (16,519) | - | - | - | (16,519) | (16,519) |
| 1911-0275 | HUGHES ST - BUCHANANS TO MR550 | - | - | - | - | - | - | - | - | - |
| 1911-0285 | WOODSTOCK - VARIOUS | - | - | - | - | - | - | - | - | - |
| 1911-0287 | FULLERS - HWY TO 2920 EAST | - | - | - | - | - | - | - | - | - |
| 1911-0288 | RESEAL THE ROCKS RD - 3274-4084 | - | - | - | - | - | - | - | - | - |
| 1911-0299 | REPLACEMENT OF BUTT ENDED PIPES ON RURAL ROADS | (37,000) | - | - | (37,000) | - | - | - | (37,000) | (37,000) |
| 1911-0300 | PLUMPTONS ROAD | - | - | - | - | - | - | - | - | - |
| 1911-0302 | WOOLSHED ROAD | - | - | - | - | - | - | - | - | - |
| 1911-0303 | TUPPAL ROAD | - | - | - | - | - | - | - | - | - |
| 1911-0304 | TUPPAL ROAD | - | - | - | - | - | - | - | - | - |
| 1911-0306 | WOODSTOCK ROAD | - | - | - | - | - | (17,862) | (17,865) | 17,862 | (17,865) |

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|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1911-0551 YARRAWONGA RD 6190 TO 8230 | - | - | - | - | - | - | - | - | - |
| 1911-0560 COLDWELLS ROAD | - | - | - | - | - | - | - | - | - |
| 1911-0561 RACECOURSE RD TOCUMWAL | - | - | - | - | - | - | - | - | - |
| 1911-0562 ROAD REALIGNMENT WOOLSHED RD | - | - | - | - | - | - | - | - | - |
| 1911-0564 WOOLSHED RD -OLD TOCUMWAL BERRIGAN RD | - | - | - | - | - | - | - | - | - |
| 1911-0565 BROUGHANS RD -SH17 TO DALES RD | - | - | - | - | - | - | - | - | - |
| 1911-0566 TUPPAL RD - CURVES | - | - | - | - | - | - | - | - | - |
| 1911-0570 FULLERS RD - WOOLSHED RD TO 3.4LM WEST | - | - | - | - | - | - | - | - | - |
| 1911-0571 YARRAWONGA ROAD-CRAIGS RD | - | - | - | - | - | - | - | - | - |
| 1911-0572 THE ROCKS RD - WEST OF PATCH | - | - | - | - | - | - | - | - | - |
| 1911-0573 THE ROCKS RD - EAST OF PATCH | - | - | - | - | - | - | - | - | - |
| 1911-0575 OLD ADCOCKS RD - BROWNS TO THE ROCKS | - | - | - | - | - | - | - | - | - |
| 1911-0578 BABBINGTONS RD - SEALED SEC. TO MARION DR | - | - | - | - | - | - | - | - | - |
| 1911-0579 WOOLSHED RD - 125M STH FULLERS TO 1018M STH | - | - | - | - | - | - | - | - | - |
| 1911-0582 WOOLSHED RD - GODDENS TO MELROSE | - | - | - | - | - | - | - | - | - |
| 1911-0585 WOODSTOCK RD-190M EAST BAILEYS | - | - | - | - | - | - | - | - | - |
| 1912-0061 R/S EDGECOMB RD | - | - | - | - | - | - | - | - | - |
| 1912-0071 RESHEET SULLIVANS RD CRUICKSHA | - | - | (80,150) | (80,150) | - | - | (80,150) | (80,150) | (80,150) |
| 1912-0072 R/S CRUICKSHANKS RD | (17,629) | - | - | (17,629) | - | - | (17,629) | (17,629) | (17,629) |
| 1912-0076 RESHEET COXONS RD - PYLES NTH | - | - | (48,782) | (48,782) | - | - | (48,782) | (48,782) | (48,782) |
| 1912-0081 RESEAL ST LEONS RD SH17 EAST | - | - | (53,302) | (53,302) | - | - | (53,302) | (53,302) | (53,302) |
| 1912-0121 FIRE BREAKS - RURAL UNSEALED R | - | - | - | - | - | - | - | - | - |
| 1912-0139 RESHEET WARATAH RD SH20 to PYL | - | - | (89,895) | (89,895) | - | - | (89,895) | (89,895) | (89,895) |
| 1912-0157 RESHEET FEGANS RD SH20 RENOLYD | - | - | (53,215) | (53,215) | - | - | (53,215) | (53,215) | (53,215) |
| 1912-0158 RESHEET RENOLYDSONS RD WARAT | - | - | (79,035) | (79,035) | (339) | (55,096) | (23,939) | (79,035) | (79,035) |
| 1912-0176 RURAL ADDRESSING EXPENSE | - | - | - | - | - | - | - | - | - |
| 1912-0177 R/S ADCOCKS RD -S BROWNS RD | - | - | - | - | - | - | - | - | - |
| 1912-0201 RURAL ROADS - STORM EMERGENCY | - | - | - | - | - | - | - | - | - |
| 1912-0230 HOGANS ROAD | - | - | - | - | - | - | - | - | - |
| 1912-0231 CLOSES ROAD | - | - | - | - | - | - | - | - | - |
| 1912-0232 KENNEDYS ROAD | (24,360) | - | - | (24,360) | - | - | (24,360) | (24,360) | (24,360) |
| 1912-0233 VICTORIA PARK ROAD | (17,908) | - | - | (17,908) | - | - | (17,908) | (17,908) | (17,908) |
| 1912-0235 NOLANS ROAD | - | - | - | - | - | - | - | - | - |
| 1912-0236 MIECHELS ROAD | - | - | - | - | - | - | - | - | - |
| 1912-0237 R/S MILLS RD 0-2000 | - | - | - | - | - | - | - | - | - |
| 1912-0238 WILTONS ROAD | - | - | - | - | - | - | - | - | - |
| 1912-0239 YUBA ROAD | - | - | - | - | - | - | - | - | - |
| 1912-0240 R/S ROCKLIFFS RD 0-6520 | - | - | (131,275) | (131,275) | (79,646) | (94,216) | (37,059) | (131,275) | (131,275) |
| 1912-0250 OLD BERRIGAN ROAD - VICTORIA PARK TO END | - | - | - | - | - | - | - | - | - |
| 1912-0251 HAYFILED RD - MR564 TO OAKENFALL | - | - | - | - | - | - | - | - | - |
| 1912-0252 HAYFILED RD -EDGECOMBE TO OAKENFALL | - | - | - | - | - | - | - | - | - |
| 1912-0253 OLD TOC BER RD - SANDHILLS TO 2900M | - | - | - | - | - | - | - | - | - |
| 1912-0254 REYNOLDSON RD - WAITAWHILE TO 2250 EAST | - | - | - | - | - | - | - | - | - |
| 1912-0255 SPRINGFIELD RD - STH COREE TO 1410M EAST | - | - | - | - | - | - | - | - | - |
| 1912-0256 DUNCANS RD - STH COREE TO 1200 EAST | - | - | - | - | - | - | - | - | - |
| 1912-0257 MCCALLUMS RD - PINELODGE TO 1310 STH | - | - | - | - | - | - | - | - | - |
| 1912-0258 BACK BAROOGA RD - OLD COBRAM TO FUZZARD | - | - | - | - | - | - | - | - | - |
| 1912-0259 WITHERS ROAD - CATTLE YARDS TO 2300M NTH WEST | - | - | - | - | - | - | - | - | - |

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|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1912-0260 WILTONS ROAD - BRUCE GATEWAY TO 610M NTH | - | - | - | - | - | - | - | - | - |
| 1912-0261 WILTONS ROAD - 1290M TO MR550 | - | - | - | - | - | - | - | - | - |
| 1912-0262 R/S AUBURN - WOODSTOCK TO 990M | - | - | - | - | - | - | - | - | - |
| 1912-0263 R/S AUBURN - NARROW PLAIN TO | - | - | - | - | - | - | - | - | - |
| 1913-0543 BUCHANANS RD - GUNNAMARA WIRUN | - | - | (44,000) | (44,000) | - | - | - | (44,000) | (44,000) |
| 1913-0544 BENT ST - END SEAL TO BAROOGA | - | - | (20,000) | (20,000) | - | - | - | (20,000) | (20,000) |
| 1913-0552 HARRIS ST - FLYNN ST HAYES ST | - | - | (25,000) | (25,000) | - | - | - | (25,000) | (25,000) |
| 1913-0554 CHANTER ST - RAILWAY TO JERSEY | - | - | (50,000) | (50,000) | - | - | - | (50,000) | (50,000) |
| 1913-0801 KELLY ST - SHORT ST TO EMILY | (11,590) | - | - | (11,590) | - | - | - | (11,590) | (11,590) |
| 1913-0820 DENISON ST - WOLLAMAI TO WARMA | (227,202) | - | - | (227,202) | (1,519) | (30,042) | - | (197,160) | (227,202) |
| 1913-0822 MURRAY ST - HEADFORD TO OSBOUR | - | - | (50,000) | (50,000) | - | - | - | (50,000) | (50,000) |
| 1914-0563 TUPPAL RD - SH17 TO RAILWAY | (78,889) | - | - | (78,889) | - | - | - | (78,889) | (78,889) |
| 1914-0567 BROUGHANS RD -1900M-3200M EAST | (61,685) | - | (150,000) | (211,685) | - | - | - | (211,685) | (211,685) |
| 1914-0576 BROWNS RD - SH17 TO OLD ADCOCK | (10,595) | - | - | (10,595) | - | - | - | (10,595) | (10,595) |
| 1914-0577 THORNBURNS RD-MR550 TO MARION | (4,844) | - | - | (4,844) | - | - | - | (4,844) | (4,844) |
| 1914-0580 STH COREE RD-DUNCANS RD | (6,606) | - | - | (6,606) | - | - | - | (6,606) | (6,606) |
| 1914-0581 WOODSTOCK RD-DENISON | (24,956) | - | - | (24,956) | - | - | - | (24,956) | (24,956) |
| 1914-0584 BROUGHANS RD - 3500M to 5500M | (85,429) | - | (200,000) | (285,429) | - | (14) | - | (285,415) | (285,429) |
| 1914-0585 WOODSTOCK RD - 4.7 to 7.7KM | - | - | (375,000) | (375,000) | - | (11,507) | - | (363,493) | (375,000) |
| 1914-0586 HUGHES ST -BUCHANAN RD - MR550 | - | - | (150,000) | (150,000) | - | - | - | (150,000) | (150,000) |
| 1914-0587 PLUMPTON RD - HOWE TO HUESTONS | - | - | (120,000) | (120,000) | - | - | - | (120,000) | (120,000) |
| 1915-0150 LGSA - ROADSIDE VEGETATION PRO | - | - | - | - | - | - | - | - | - |
| 1915-0176 RURAL ADDRESSING EXPENSE | - | - | - | - | (73) | (592) | (600) | 592 | (600) |
| 1915-0513 CLEARZONES - ROADSIDE HAZARD | (48,238) | - | (75,000) | (123,238) | - | (29,643) | - | (93,595) | (123,238) |
| 1916-0105 K&G MTCE & REPAIRS | (11,676) | (15,500) | - | (27,176) | (145) | (440) | - | (26,736) | (27,176) |
| 1916-0542 BUCHANANS RD - WIRUNA TO HUGHES | - | - | - | - | - | 78 | - | (78) | - |
| 1916-0543 Buchanans Rd - Gunnamara-Wiruna | - | - | (51,700) | (51,700) | - | - | - | (51,700) | (51,700) |
| 1916-0545 WOLLAMAI ST - MURRAY TO RAILWAY | - | - | - | - | - | - | - | - | - |
| 1916-0554 CHANTER ST-RAILWAY TO JERSEY | - | - | (30,000) | (30,000) | - | - | - | (30,000) | (30,000) |
| 1916-0640 WILLIAM ST - HAMPDEN TO EAST | - | - | - | - | - | - | - | - | - |
| 1916-0801 KELLY ST - SHORT ST TO EMILY ST | (33,860) | - | - | (33,860) | - | - | - | (33,860) | (33,860) |
| 1916-0820 DENISON ST - WOLLAMAI TO WARMATTA | (82,656) | - | - | (82,656) | (5,016) | (86,316) | (3,660) | 3,660 | (86,316) |
| 1916-0821 MURRAY ST - K&G, TREE PLANTING, CARPARKING | - | - | - | - | - | - | - | - | - |
| 1916-0822 MURRAY ST - HEADFORD TO OSBORNE (TP) | - | - | (87,000) | (87,000) | - | - | - | (87,000) | (87,000) |
| 1917-0105 FOOTPATH MTCE & REPAIRS | - | (15,000) | - | (15,000) | - | (1,659) | - | (13,341) | (15,000) |
| 1917-0517 STREET FURNITURE - VARIOUS | - | (4,000) | - | (4,000) | - | (3,680) | - | (320) | (4,000) |
| 1917-0541 NEW FOOTPATHS - VARIOUS LOCATIONS | - | - | (10,000) | (10,000) | - | (2,612) | - | (7,388) | (10,000) |
| 1917-0554 FOOTPATH PROVISION OF PRAM CRO | - | - | - | - | - | - | - | - | - |
| 1917-0619 TUPPAL RD - BRIDGE TO NEWELL H | (8,800) | - | - | (8,800) | - | - | - | (8,800) | (8,800) |
| 1917-0624 HUGHES ST - HAY TO BUCHANANS | (14,000) | - | - | (14,000) | - | - | - | (14,000) | (14,000) |
| 1917-0627 TUPPAL ST - MURRAY ST TO LAKE TRACK | (26,878) | - | - | (26,878) | - | - | - | (26,878) | (26,878) |
| 1917-0637 PEDESTRIAN REFUGE - JERILDERIE ST, BGN | (2,000) | - | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 1917-0639 CHARLOTTE ST - HENNESSY TO KELLY | - | - | - | - | - | - | - | - | - |
| 1917-0641 FOOTPATH JERILDERIE ST-MOMALON | - | - | - | - | - | - | - | - | - |
| 1917-0642 CORCORAN ST-SCHOOL-DRUMMOND ST | - | - | - | - | (7) | (17,687) | (17,690) | 17,687 | (17,690) |
| 1917-0643 2 KERB RAMPS INT JERILD & MOMA | (2,000) | - | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 1917-0644 2 KERB RAMPS INT CORCORAN-DRUM | (2,000) | - | (2,000) | (4,000) | - | (76) | - | (3,924) | (4,000) |
| 1917-0645 BAROOGA ST- MURRAY ST TO MORRI | - | - | - | - | - | - | - | - | - |

| | | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|----------------------------|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1917-0646 | 2 KERB RAMP INT BAROOGA & MURR | (2,000) | - | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 1917-0647 | 2 KERB RAMP INT BAROOGA & MORR | (2,000) | - | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 1917-0648 | TAKARI ST NANGUNIA ST TO SNELL | - | - | (80,000) | (80,000) | - | - | - | (80,000) | (80,000) |
| 1917-0649 | BGA WALK/CYCLING TRACK | - | - | (40,000) | (40,000) | (74) | (3,758) | - | (36,242) | (40,000) |
| 1917-0650 | 2 KERB INT DRUMMND & CHANTER | - | - | (1,000) | (1,000) | - | - | - | (1,000) | (1,000) |
| 1917-0651 | COBRAM ST-RACECOURSE TO TOWN | - | - | (17,000) | (17,000) | - | - | - | (17,000) | (17,000) |
| 1917-0652 | 2 KERB RAMP INT TUPPAL&DENISON | - | - | (2,000) | (2,000) | - | - | - | (2,000) | (2,000) |
| 1917-0653 | 2 KERB RAMP INT TUPPAL & COREE | - | - | (2,000) | (2,000) | - | - | - | (2,000) | (2,000) |
| 1917-0654 | 2 KERB RAMP INT TUPPAL&TOCUMWA | - | - | (2,000) | (2,000) | - | - | - | (2,000) | (2,000) |
| 1917-0656 | TUPPAL ST MURRAY TO TOCUMWAL | - | - | (31,500) | (31,500) | - | - | - | (31,500) | (31,500) |
| 1917-0657 | 2 KERB RAMP INT BOAT RAMP&MURR | - | - | (2,000) | (2,000) | - | - | - | (2,000) | (2,000) |
| 1917-0658 | MURRAY-BOAT RAMP TO DENILIQUIN | - | - | (3,600) | (3,600) | - | - | - | (3,600) | (3,600) |
| 1917-0659 | TUPPAL RD PATH END - BRIDGE ST | - | - | (5,000) | (5,000) | - | - | - | (5,000) | (5,000) |
| 1917-0660 | BGN WALKING TRACK | - | - | - | - | - | (34) | 34 | - | - |
| 1918-0105 | STREET LIGHTING - Operations | - | - | - | - | - | (8,560) | (22,450) | 8,560 | (22,450) |
| 1918-0106 | STREET LIGHTING - ELECTRICITY | - | (133,900) | - | (133,900) | - | (30,764) | 22,450 | (103,136) | (111,450) |
| 1918-0107 | INSTALLATION POWER CABLING UN | (94,552) | - | (100,000) | (194,552) | - | (5,448) | - | (189,104) | (194,552) |
| 1918-0515 | STREET LIGHTING IN TOWNS | (62,830) | - | (25,000) | (87,830) | (15,789) | (31,577) | - | (56,253) | (87,830) |
| 1919-0105 | ROADS & INFRASTRUCTURE ADMIN C | - | (1,032,500) | - | (1,032,500) | - | (258,107) | - | (774,393) | (1,032,500) |
| 1922-0105 | BUS SHELTERS ROUTINE MTCE & RE | - | (1,500) | - | (1,500) | - | (1,031) | - | (469) | (1,500) |
| 7060-2510 | DEPCN - URBAN ROADS SEALED | - | (357,900) | - | (357,900) | - | (89,475) | - | (268,425) | (357,900) |
| 7070-2510 | DEPCN - URBAN ROADS UNSEALED | - | - | - | - | - | - | - | - | - |
| 7100-2510 | DEPCN - RURAL SEALED ROADS | - | (1,089,200) | - | (1,089,200) | - | (272,300) | - | (816,900) | (1,089,200) |
| 7100-2610 | DEPCN - RURAL BRIDGES | - | (28,200) | - | (28,200) | - | (7,050) | - | (21,150) | (28,200) |
| 7150-2510 | DEPCN - REGIONAL ROADS | - | (415,700) | - | (415,700) | - | (103,925) | - | (311,775) | (415,700) |
| 7150-2610 | DEPCN - REGIONAL BRIDGES | - | (57,100) | - | (57,100) | - | (14,275) | - | (42,825) | (57,100) |
| 7200-2510 | DEPCN - RURAL UNSEALED ROADS | - | - | - | - | - | - | - | - | - |
| 7300-2510 | KERB & GUTTER DEPCN | - | (248,400) | - | (248,400) | - | (62,100) | - | (186,300) | (248,400) |
| 7500-2510 | FOOTPATH DEPCN | - | (61,700) | - | (61,700) | - | (15,425) | - | (46,275) | (61,700) |
| FOOTPATHSCAPEXP | FOOTPATHS CAPITAL EXPENDITURE | - | (223,100) | 223,100 | - | - | - | - | - | - |
| K&GCAPEXP | KERB & GUTTER CAPITAL EXPENDITURE | - | (168,700) | 168,700 | - | - | - | - | - | - |
| RURALCONSCAPEXP | RURAL SEALED CONSTRUCTION CAPITAL EXPENDITURE | - | (1,070,000) | 1,070,000 | - | - | - | - | - | - |
| RURALSEALEDCAPEXP | RURAL SEALED RESEALS CAPITAL EXPENDITURE | - | (441,049) | 441,049 | - | - | - | - | - | - |
| RURALUNSEALEDCAPEXP | RURAL UNSEALED RESHEET CAPITAL EXPENDITURE | - | (535,654) | 535,654 | - | - | - | - | - | - |
| TOWNSCAPECAPEXP | TOWNSCAPE WORKS CAPITAL EXPENDITURE | - | (200,000) | 200,000 | - | - | - | - | - | - |
| URBANCONSCAPEXP | URBAN ROADS CONSTRUCTION CAPITAL EXPENDITURE | - | (189,000) | 189,000 | - | - | - | - | - | - |
| URBANRESEALCAPEXP | URBAN RESEALS CAPITAL EXPENDITURE | - | (139,568) | 139,568 | - | - | - | - | - | - |
| SHIRE ROADS REVENUE | | 52,698 | 2,267,100 | - | 2,319,798 | - | 332,922 | 30,106 | 1,986,876 | 2,349,904 |
| 7100-1500 | RURAL ADDRESSING INCOME | - | - | - | - | - | 353 | 355 | (353) | 355 |
| 7100-1550 | ROADS SUNDRY INCOME | - | - | - | - | - | - | - | - | - |
| 7100-1950 | RURAL LOCAL ROADS GRANT (RLR) (FAG) | - | 1,266,000 | - | 1,266,000 | - | 320,865 | 17,460 | 945,135 | 1,283,460 |
| 7100-1951 | R2R ROADS TO RECOVERY GRANT | - | 535,500 | - | 535,500 | - | - | - | 535,500 | 535,500 |
| 7100-1953 | RFS HAZARD REDUCTION GRANT | - | 10,000 | - | 10,000 | - | - | - | 10,000 | 10,000 |
| 7100-1954 | RMS DISASTER RECOVERY FUNDING - FLOOD DAMAGE | - | - | - | - | - | - | - | - | - |
| 7100-1955 | LGSA GRANT - ROADSIDE VEGETATION | - | - | - | - | - | - | - | - | - |
| 7300-1600 | KERB & GUTTER REFUND | - | - | - | - | - | - | - | - | - |
| 7300-1601 | K&G BUCHANANS RD - WIRUNA TO HUGHES | - | - | - | - | - | - | - | - | - |

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|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 7300-1646 K&G NANGUNIA ST - HUGHES TO WIRUNA | - | - | - | - | - | - | - | - | - |
| 7300-1649 K&G HENNESSY ST - EMILY TO HANNAH | - | - | - | - | - | - | - | - | - |
| 7300-1650 K&G KELLY ST - CHARLOTTE TO EMILY | - | - | - | - | - | - | - | - | - |
| 7300-1651 K&G JERILDERIE ST -HENNESSY TO KELLY | - | - | - | - | - | - | - | - | - |
| 7300-1653 NANGUNIA ST - HUGHES TO WIRUNA -EAST | - | - | - | - | - | - | - | - | - |
| 7300-1654 HANNAH ST - ADAMS TO KELLY | - | - | - | - | - | - | - | - | - |
| 7300-1655 HENNESSY ST - BERRIGAN TO JERILDERIE | - | - | - | - | - | - | - | - | - |
| 7300-1656 KELLY ST - EMILY TO HANNAH | - | - | - | - | - | - | - | - | - |
| 7300-1657 KELLY ST-JERILDERIE TO SHORT -OWNERS | - | - | - | - | - | - | - | - | - |
| 7300-1658 KELLY ST-JERILDERIE TO SHORT -DEVELO | - | - | - | - | - | - | - | - | - |
| 7300-1659 HOWARD ST - BANKER ST TO MACFARLAND | - | - | - | - | - | - | - | - | - |
| 7300-1660 WELLS ST - WEST QUIRK ST | - | - | - | - | - | - | - | - | - |
| 7300-1661 COBRAM ST - WHITE ST TO KELLY ST | - | - | - | - | - | - | - | - | - |
| 7300-1662 KELLY ST - SHORT ST TO EMILY ST | - | - | - | - | - | - | - | - | - |
| 7300-1663 K&G Buchanans Rd -Gunnamara - Wiruna | - | - | 25,850 | 25,850 | - | - | - | 25,850 | 25,850 |
| 7300-1950 MURRAY ST - HEADFORD TO OSBRORNE RMS FUNDING | 27,350 | - | 327,000 | 354,350 | - | - | - | 354,350 | 354,350 |
| 7500-1652 F/PATH MURRAY ST - NTH OF ATKINSON E | - | - | - | - | - | - | - | - | - |
| 7500-1653 F/PATH MURRAY ST-BOWLING CLUB TO LAK | - | - | - | - | - | - | - | - | - |
| 7500-1654 DENILIQUN & JERILDERIE STS BICYCLE | - | - | - | - | - | - | - | - | - |
| 7500-1655 F/PATH DENILIQUN RD- DEAN TO COWLEY | - | - | - | - | - | - | - | - | - |
| 7500-1656 F/PATH DENILIQUN RD-COWLEY TO ANZAC | - | - | - | - | - | - | - | - | - |
| 7500-1657 F/PATH MURRAY ST-BRUTON TO MURRAY HA | - | - | - | - | - | - | - | - | - |
| 7500-1658 F/PATH LAWSON DR - AMAROO TO HAY | - | - | - | - | - | 436 | 440 | (436) | 440 |
| 7500-1659 F/PATH CHARLOTTE ST - HENNESSY TO KELLY | 4,558 | - | - | 4,558 | - | (582) | - | 5,140 | 4,558 |
| 7500-1823 FOOTPATH DENISON ST - WARMATT INTERS | 16,290 | - | - | 16,290 | - | - | - | 16,290 | 16,290 |
| 7500-1825 NANGUNIA ST - BANKER TO WIRUNA | - | - | - | - | - | - | - | - | - |
| 7500-1826 CHANTER ST-DRUMMOND TO MITCHELL -STH | - | - | - | - | - | - | - | - | - |
| 7500-1827 STEWART ST - DRUMMOND TO MITCHELL -N | - | - | - | - | - | - | - | - | - |
| 7500-1828 STEWART ST - MITCHELL TO COBRAM | - | - | - | - | - | - | - | - | - |
| 7500-1829 HEADFORD ST - DENISON TO TOCUMWAL | - | - | - | - | - | - | - | - | - |
| 7500-1830 DENISON ST - ABUTTING ROTARY PARK | - | - | - | - | - | - | - | - | - |
| 7500-1831 OSBORNE ST - ROTARY PARK TO MURRAY | - | - | - | - | - | - | - | - | - |
| 7500-1832 WARMATTA ST - COREE TO TOCUMWAL | - | - | - | - | - | - | - | - | - |
| 7500-1833 TOCUMWAL ST - WARMATTA TO WOLLAMAI | - | - | - | - | - | - | - | - | - |
| 7500-1834 TUPPAL RD - BRIDGE TO NEWELL HWY | 4,500 | - | - | 4,500 | - | - | - | 4,500 | 4,500 |
| 7500-1835 FINLEY ST - MURRAY TO DUFF | - | - | - | - | - | - | - | - | - |
| 7500-1837 HUGHES ST - HAY ST TO BUCHANANS RD | - | - | - | - | - | - | - | - | - |
| 7500-1838 WOLLAMAI ST -COREE ST TO TOC ST | - | - | - | - | - | - | - | - | - |
| 7500-1839 COWLEY ST - DENI ST TO FINLEY ST | - | - | - | - | - | - | - | - | - |
| 7500-1840 FINLEY ST - DUFF ST TO COWLEY ST | - | - | - | - | - | - | - | - | - |
| 7500-1841 BANKER ST - VERMONT TO AMAROO | - | - | - | - | - | - | - | - | - |
| 7500-1842 VERMONT ST - BANKER TO HUGHES | - | - | - | - | - | - | - | - | - |
| 7500-1843 DRUMMOND ST - CHANTER TO STEWART | - | - | - | - | - | - | - | - | - |
| 7500-1844 Footpath Barooga St Murray - Morris | - | - | - | - | - | - | - | - | - |
| 7500-1845 Footpath Jerilderie St Momalong - PO | - | - | - | - | - | - | - | - | - |
| 7500-1846 Footpath Corcoran Sth to Drummond | - | - | 1,000 | 1,000 | - | - | - | 1,000 | 1,000 |
| 7500-1847 Footpath Drummond St Chanter to Cor | - | - | 8,500 | 8,500 | - | - | - | 8,500 | 8,500 |
| 7500-1848 Footpath Int Drummond Chanter St | - | - | 500 | 500 | - | - | - | 500 | 500 |

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|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 7500-1849 Footpath Int Tuppal Denison St | - | - | 1,000 | 1,000 | - | - | - | 1,000 | 1,000 |
| 7500-1850 Footpath Int Tuppal Coree St | - | - | 1,000 | 1,000 | - | - | - | 1,000 | 1,000 |
| 7500-1851 Footpath Int Tuppal Tocumwal St | - | - | 1,000 | 1,000 | - | - | - | 1,000 | 1,000 |
| 7500-1852 Footpath Tuppal St Murray to Tocumwa | - | - | 15,750 | 15,750 | - | - | - | 15,750 | 15,750 |
| 7500-1853 Footpath Int Boat Ramp Rd Murray St | - | - | 1,000 | 1,000 | - | - | - | 1,000 | 1,000 |
| 7500-1854 Footpath Takari St Nangunia Snell Rd | - | - | 35,000 | 35,000 | - | - | - | 35,000 | 35,000 |
| 7500-1950 FOOTPATHS - RTA FUNDING PAMP | - | - | - | - | - | - | - | - | - |
| 7780-1952 DEPT TRANSPORT CPTIGS BUS STOP GRANT | - | - | - | - | - | - | - | - | - |
| 7900-1950 STREET LIGHTING SUBSIDY | - | 38,000 | - | 38,000 | - | - | - | 38,000 | 38,000 |
| FOOTPATHSCAPINC FOOTPATHS CAPITAL INCOME | - | 64,750 | (64,750) | - | - | - | - | - | - |
| K&GCAPINC KERB & GUTTER CAPITAL INCOME | - | 352,850 | (352,850) | - | - | - | - | - | - |
| RURALCONSCAPINC RURAL SEALED CONSTRUCTION CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| RURALSEALEDAPINC RURAL SEALED RESEALS CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| RURALUNSEALEDAPINC RURAL UNSEALED RESHEET CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| TOWNSCAPECAPINC TOWNSCAPE WORKS CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| URBANCONSCAPINC URBAN ROADS CONSTRUCTION CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| URBANRESEALCAPINC URBAN RESEALS CAPITAL INCOME | - | - | - | - | - | - | - | - | - |
| 7300-1664 K&G - Tuppal St Roundabout to Bridge | - | - | - | - | - | 11,851 | 11,851 | (11,851) | 11,851 |
| SHIRE ROADS Total | (1,257,467) | (5,839,741) | - | (7,097,208) | (182,665) | (1,525,126) | (9,709) | (5,572,082) | (7,106,917) |
| AERODROMES | | | | | | | | | |
| AERODROMES EXPENSE | (71,371) | (206,040) | - | (277,411) | (828) | (92,373) | (420) | (185,038) | (277,831) |
| 1911-0183 TOC-AERO RUNWAY 9-27 BITUMEN | (10,000) | - | - | (10,000) | - | - | - | (10,000) | (10,000) |
| 1920-0115 BGN AERODROME GROUNDS MTCE | - | (2,000) | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 1920-0170 TOC AERODROME OPERATING EXPENS | - | (70,000) | - | (70,000) | (600) | (31,667) | - | (38,333) | (70,000) |
| 1920-0171 TOC AERODROME - INSURANCE | - | (1,030) | - | (1,030) | - | (1,447) | (420) | 417 | (1,450) |
| 1920-0172 LIBERATOR INSURANCE | - | (110) | - | (110) | - | (102) | - | (8) | (110) |
| 1920-0175 TOC AERODROME BLDG MTCE | - | (3,000) | - | (3,000) | - | (1,428) | - | (1,572) | (3,000) |
| 1920-0180 TOC AERO - ENTRY IMPROVEMENTS | - | - | - | - | - | 0 | - | (0) | - |
| 1920-0181 TOC AERO-APRON AREA HEAVY PATC | (17,215) | - | - | (17,215) | - | - | - | (17,215) | (17,215) |
| 1920-0182 TOC-AERO REMARK LINES-RUNWAYS | (9,858) | - | - | (9,858) | - | (43,769) | (33,910) | 33,911 | (43,768) |
| 1920-0183 TOC-AERO RUNWAY 9-27 BITUMEN | (6,188) | - | - | (6,188) | - | - | - | (6,188) | (6,188) |
| 1920-0184 TOC AERO RUNWAY 18-36 HEAVY PA | (28,110) | - | - | (28,110) | - | - | - | (28,110) | (28,110) |
| 1920-0185 TOC AERO RUNWAY 18- 36 BITUMEN | - | - | (75,000) | (75,000) | - | - | 34,140 | (75,000) | (40,860) |
| 1920-0186 TOC AERO TERMINAL ACCESS RD | - | - | - | - | (228) | (228) | (230) | 228 | (230) |
| 1920-0190 AERODROME SUBDIVISION WORKS | - | - | - | - | - | - | - | - | - |
| 1920-0193 AERODROME DRAINAGE IMPROVEMENTS | - | - | - | - | - | - | - | - | - |
| 1920-0194 AERODROME DRAINAGE IMPROVEMENTS | - | - | - | - | - | - | - | - | - |
| 1920-0200 AERODROME ADMIN CHARGES | - | (28,200) | - | (28,200) | - | (7,057) | - | (21,143) | (28,200) |
| 7700-1926 AERODROME TRANSFER TO RESERVE | - | - | - | - | - | - | - | - | - |
| 7700-2500 AERODROME EQUIPMENT DEPCN | - | (1,300) | - | (1,300) | - | (325) | - | (975) | (1,300) |
| 7700-2504 AERODROME BLDG DEPCN | - | (5,900) | - | (5,900) | - | (1,475) | - | (4,425) | (5,900) |
| 7700-2510 AERODROME RUNWAY DEPCN | - | (19,200) | - | (19,200) | - | (4,800) | - | (14,400) | (19,200) |
| 7700-2520 AERODROME LAND IMPROVEMENTS DEPCN | - | (300) | - | (300) | - | (75) | - | (225) | (300) |
| AERODROMECAPEXP AERODROME CAPITAL WORKS EXPENDITURE | - | (75,000) | 75,000 | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| AERODROMES REVENUE | - | 23,000 | - | 23,000 | - | 3,730 | - | 19,270 | 23,000 |
| 7700-1500 AERODROME SUNDRY INCOME TOC | - | 8,000 | - | 8,000 | - | 3,130 | - | 4,870 | 8,000 |
| 7700-1502 AERODROME USER FEES INCOME | - | 15,000 | - | 15,000 | - | 600 | - | 14,400 | 15,000 |
| 7700-1827 AERODROME - SALE OF LAND | - | - | - | - | - | - | - | - | - |
| 7700-2026 AERODROME TRANSFER TO RESERVE | - | - | - | - | - | - | - | - | - |
| AERODROME CAPINC AERODROME CAPITAL WORKS INCOME | - | - | - | - | - | - | - | - | - |
| AERODROMES Total | (71,371) | (183,040) | - | (254,411) | (828) | (88,643) | (420) | (165,768) | (254,831) |
| CAR PARKING | - | (4,900) | - | (4,900) | - | (1,225) | - | (3,675) | (4,900) |
| CAR PARKING EXPENSE | - | (4,900) | - | (4,900) | - | (1,225) | - | (3,675) | (4,900) |
| 1924-0500 ENDEAVOUR ST CARPARK LAND PURCHASE | - | - | - | - | - | - | - | - | - |
| 7750-2504 PARKING AREAS - DEPRECIATION EXPENSE | - | (4,900) | - | (4,900) | - | (1,225) | - | (3,675) | (4,900) |
| CAR PARKING REVENUE | - | - | - | - | - | - | - | - | - |
| 7750-1501 SECT.94 CONTRIB CAR PARK BAROOGA | - | - | - | - | - | - | - | - | - |
| 7750-1502 SECT.94 CONTRIB CAR PARK BERRIGAN | - | - | - | - | - | - | - | - | - |
| 7750-1503 SECT.94 CONTRIB CAR PARK FINLEY | - | - | - | - | - | - | - | - | - |
| 7750-1504 SECT. 94 CONTRIB CAR PARK TOCUMWAL | - | - | - | - | - | - | - | - | - |
| CAR PARKING Total | - | (4,900) | - | (4,900) | - | (1,225) | - | (3,675) | (4,900) |
| RMS | (131,355) | (1,006,000) | - | (1,137,355) | (12,026) | (376,071) | (11,145) | (761,284) | (1,148,500) |
| RMS EXPENSE | (131,355) | (1,006,000) | - | (1,137,355) | (12,026) | (376,071) | (11,145) | (761,284) | (1,148,500) |
| 0015-0226 MR226 NANGUNIA ST & HUGHES ST | - | - | - | - | (523) | (3,701) | (6,000) | 3,701 | (6,000) |
| 0015-0356 MR356 BERRIGAN - OAKLANDS RD | (4,000) | - | - | (4,000) | (450) | (8,771) | (7,500) | 4,771 | (11,500) |
| 0015-0363 MR363 BERRIGAN - BAROOGA RD | (21,355) | - | - | (21,355) | (4,487) | (54,767) | (40,000) | 33,412 | (61,355) |
| 0015-0550 MR550 TOCUMWAL - MULWALA RD | (6,000) | - | - | (6,000) | (225) | (22,039) | (16,869) | 16,039 | (22,869) |
| 0015-0564 MR564 BERRIGAN - JERILDERIE RD | (100,000) | - | - | (100,000) | (5,565) | (286,018) | (190,000) | 186,018 | (290,000) |
| 0015-0999 RTA MR BLOCK GRANT BUDGET ONLY | - | (756,000) | - | (756,000) | - | - | - | (756,000) | (756,000) |
| 0015-1226 MR226 CAPITAL PROJECTS | - | - | - | - | - | - | - | - | - |
| 0015-1356 MR356 CAPITAL PROJECTS | - | - | - | - | - | - | - | - | - |
| 0015-1363 MR363 CAPITAL PROJECTS | - | - | - | - | - | - | - | - | - |
| 0015-1550 MR550 CAPITAL PROJECTS | - | - | - | - | - | - | - | - | - |
| 0015-1564 MR564 CAPITAL PROJECTS | - | - | - | - | - | - | - | - | - |
| 0015-5363 MR363 | - | - | - | - | - | - | - | - | - |
| 0015-5550 MR550 TOCUMWAL - MULWALA RD | - | - | - | - | - | - | - | - | - |
| 0015-6363 RECO MR 363 RIV HWY TO COB ST | - | - | - | - | - | - | - | - | - |
| 0015-7226 MR226 NANGUNIA ST 10/11 PROJEC | - | - | - | - | - | - | - | - | - |
| 1956-1000 RTA REGIONAL ROAD REPAIR BUDGET | - | (250,000) | - | (250,000) | - | - | 250,000 | (250,000) | - |
| 1956-1011 MR550 REHAB/WIDEN 76.867 - 79.23 | - | - | - | - | - | - | - | - | - |
| 1956-1012 MR550 REHAB/WIDEN 80.226 - 81.22 | - | - | - | - | - | - | - | - | - |
| 1956-1013 MR356 REHAB/WIDEN 30.00-32.51 | - | - | - | - | (776) | (776) | (776) | 776 | (776) |
| RMS REVENUE | - | 1,006,000 | - | 1,006,000 | - | 267,500 | 142,500 | 738,500 | 1,148,500 |
| 7780-1950 RTA - BUS BAY GRANT REVENUE | - | - | - | - | - | - | - | - | - |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 7810-1950 RTA - M&I PROGRAM - BLOCK GRANT | - | 631,000 | | 631,000 | - | - | | 631,000 | 631,000 |
| 7830-1950 RTA REHABILITATION WORKS FUNDING | - | 125,000 | | 125,000 | - | 267,500 | 142,500 | (142,500) | 267,500 |
| RMSCAPINCOME - PART 7810-1950 BLOCK GRANT | - | 250,000 | | 250,000 | - | - | | 250,000 | 250,000 |
| RMS Total | (131,355) | - | - | (131,355) | (12,026) | (108,571) | 131,355 | (22,784) | - |
| CARAVAN PARKS | | | | | | | | | |
| CARAVAN PARKS EXPENSE | - | (18,140) | - | (18,140) | - | (6,763) | (3,200) | (11,377) | (21,340) |
| 2011-0105 TOC CARAVAN PARK OPERATING EXP | - | - | | - | - | (3,201) | (3,200) | 3,201 | (3,200) |
| 2011-0108 TOC CARAVAN PARK INSURANCE EXP | - | (1,230) | | (1,230) | - | (1,152) | | (78) | (1,230) |
| 2011-0120 BGN CARAVAN PARK OPERATING EXP | - | (500) | | (500) | - | - | | (500) | (500) |
| 2011-0125 BGN CARAVAN PARK - INSURANCE | - | (410) | | (410) | - | - | | (410) | (410) |
| 2011-0126 BGN CARAVAN PARK DONATIONS EXP | - | (5,000) | | (5,000) | - | - | | (5,000) | (5,000) |
| 2011-0135 BGN CARAVAN PARK BLDG MTCE | - | (2,000) | | (2,000) | - | (160) | | (1,840) | (2,000) |
| 8200-2504 CARAVAN PARK DEPCN | - | (9,000) | | (9,000) | - | (2,250) | | (6,750) | (9,000) |
| CARAVAN PARKS REVENUE | - | 32,000 | - | 32,000 | - | 10,667 | - | 21,333 | 32,000 |
| 8200-1890 TOC CARAVAN PARK LEASE | - | 32,000 | | 32,000 | - | 10,667 | | 21,333 | 32,000 |
| CARAVAN PARKS Total | - | 13,860 | - | 13,860 | - | 3,904 | (3,200) | 9,956 | 10,660 |
| TOURISM & AREA PROMOTION | | | | | | | | | |
| TOURISM & AREA PROMOTION EXPENSE | (24,750) | (172,790) | - | (197,540) | (345) | (62,435) | (1,260) | (135,105) | (198,800) |
| 2012-0120 TOC TOURISM INFO OPERATING EXP | - | - | | - | - | - | | - | - |
| 2012-0122 TOC TOURISM INFO BLDG MTCE | - | - | | - | (345) | (1,258) | (1,260) | 1,258 | (1,260) |
| 2012-0124 TOC TOURISM INFO - INSURANCE | - | (880) | | (880) | - | (821) | | (59) | (880) |
| 2012-0190 TOCUMWAL VIC | - | (50,000) | | (50,000) | - | (31,250) | | (18,750) | (50,000) |
| 2012-0196 TOURISM STRATEGIC PLAN | (24,750) | (40,000) | | (64,750) | - | - | | (64,750) | (64,750) |
| 2012-0197 REGIONAL TOURISM CONTRIBUTION - MRTB | - | (13,010) | | (13,010) | - | (13,010) | | - | (13,010) |
| 2012-0198 TOURISM INITIATIVES | - | (10,000) | | (10,000) | - | - | | (10,000) | (10,000) |
| 2012-0199 TOURISM ADMIN CHARGES | - | (34,800) | | (34,800) | - | (8,707) | | (26,093) | (34,800) |
| 2012-0200 TOURISM EVENTS GRANTS | - | (20,000) | | (20,000) | - | (6,364) | | (13,636) | (20,000) |
| 8300-2026 TOURISM EVENTS TRANSFER TO RESERVE | - | - | | - | - | - | | - | - |
| 8300-2504 TOURISM INFO DEPCN | - | (4,100) | | (4,100) | - | (1,025) | | (3,075) | (4,100) |
| TOURISMCAPEXP TOURISM CAPTAL EXPENDITURE | - | - | | - | - | - | | - | - |
| TOURISM & AREA PROMOTION REVENUE | - | - | - | - | - | - | - | - | - |
| 8300-1890 TOC TOURISM INFO - RENT | - | - | | - | - | - | | - | - |
| 8300-1926 TOURISM EVENTS TRANSFER FROM RESERVE | - | - | | - | - | - | | - | - |
| TOURISMCAPIINC TOURISM CAPITAL INCOME | - | - | | - | - | - | | - | - |
| TOURISM & AREA PROMOTION Total | (24,750) | (172,790) | - | (197,540) | (345) | (62,435) | (1,260) | (135,105) | (198,800) |
| BUSINESS DEVELOPMENT | | | | | | | | | |
| BUSINESS DEVELOPMENT EXPENSE | (19,300) | (460,840) | - | (480,140) | - | (110,076) | (3,295) | (370,064) | (483,435) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 1213-0108 FRUIT FLY MITIGATION STRATEGY | (5,000) | (5,000) | - | (10,000) | - | (1,888) | - | (8,112) | (10,000) |
| 2013-0119 MURRAY HUME BUSINESS ENTERPRISE | - | (5,000) | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 2013-0120 TOCUMWAL INTER-MODEL PRECINCT PROJECT | (10,200) | - | - | (10,200) | - | - | - | (10,200) | (10,200) |
| 2013-0125 BUSINESS DEVELOPMENT GROUP AND INDUSTRY SUPPORT | - | - | - | - | - | - | - | - | - |
| 2013-0205 ECONOMIC DEVELOPMENT OFFICER | - | (112,300) | - | (112,300) | - | (39,901) | - | (72,399) | (112,300) |
| 2013-0210 ECONOMIC DEVEL. STAFF TRAINING/CONFERENCES | - | (2,000) | - | (2,000) | - | (64) | - | (1,936) | (2,000) |
| 2013-0220 ECON DEV. WEBSITE SUBSCRIPTION | (4,100) | - | - | (4,100) | - | - | - | (4,100) | (4,100) |
| 2013-0240 ECON. DEV. OFFICER OFFICE EXPENSES | - | (1,000) | - | (1,000) | - | (668) | - | (332) | (1,000) |
| 2013-0241 ECON. DEV. OFFICER - TELEPHONE | - | (800) | - | (800) | - | - | - | (800) | (800) |
| 2015-0105 INDUSTRIAL & ECONOMIC DEVELOPMENT | - | (8,500) | - | (8,500) | - | - | - | (8,500) | (8,500) |
| 2015-0106 STUDENT ACCOMMODATION SPONSORSHIP | - | (4,000) | - | (4,000) | - | - | - | (4,000) | (4,000) |
| 2015-0107 CONTRIBUTION TO RAMROC | - | (14,000) | - | (14,000) | - | - | - | (14,000) | (14,000) |
| 2015-0110 EMPLOYMENT SCHOLARSHIP ADMIN | - | - | - | - | - | - | - | - | - |
| 2015-0120 Murray Darling Confernce bid | - | - | - | - | - | (3,295) | (3,295) | 3,295 | (3,295) |
| 2015-0165 BUSINESS & ENVIRONMENT AWARDS | - | (18,000) | - | (18,000) | - | - | - | (18,000) | (18,000) |
| 2015-0180 BUSINESS DEVELOPMENT ADMIN CHA | - | (100,900) | - | (100,900) | - | (25,224) | - | (75,676) | (100,900) |
| 2015-0181 NSW RURAL DOCTORS NETWORK BURS | - | (3,300) | - | (3,300) | - | - | - | (3,300) | (3,300) |
| 2015-0188 REGIONAL CAREERS ENHANCEMENT | - | (6,000) | - | (6,000) | - | (2,960) | - | (3,040) | (6,000) |
| 2015-0189 COBRAM & DISTRICT FOODBANK DON | - | (5,000) | - | (5,000) | - | - | - | (5,000) | (5,000) |
| 2015-0190 CONTRIBUTION TO CHAMBER EXEC O | - | (40,000) | - | (40,000) | - | - | - | (40,000) | (40,000) |
| 2016-0120 RISK MANAGEMENT - TRAINING | - | (3,000) | - | (3,000) | - | (533) | - | (2,467) | (3,000) |
| 2016-0205 RISK MANAGEMENT - SALARIES | - | (109,200) | - | (109,200) | - | (29,671) | - | (79,529) | (109,200) |
| 2016-0241 RISK MANAGEMENT - TELEPHONE | - | (1,000) | - | (1,000) | - | (154) | - | (846) | (1,000) |
| 2016-0242 RISK MANAGEMENT - VEHICLE | - | (21,840) | - | (21,840) | - | (5,718) | - | (16,122) | (21,840) |
| 8400-2027 ECONOMIC DEVELOPMENT TRANSFER TO RESERVE | - | - | - | - | - | - | - | - | - |
| BUSINESS DEVELOPMENT REVENUE | - | 6,000 | - | 6,000 | - | - | - | 6,000 | 6,000 |
| 8400-1503 FHS-CAREERS FORUM REVENUE | - | - | - | - | - | - | - | - | - |
| 8400-1505 BUSINESS & ENVIRONMENT AWARD DONATION | - | 1,500 | - | 1,500 | - | - | - | 1,500 | 1,500 |
| 8400-1506 BUSINESS & ENVIRONMENT AWARD INCOME | - | 4,500 | - | 4,500 | - | - | - | 4,500 | 4,500 |
| 8400-1507 TOCUMWAL INTER-MODEL CONTRIBUTIONS | - | - | - | - | - | - | - | - | - |
| 8400-1508 BUSINESS DEVELOPMENT WORKSHOP | - | - | - | - | - | - | - | - | - |
| 8400-1926 MURRAY VALLEY CAG TRANS TO RESERVE | - | - | - | - | - | - | - | - | - |
| 8400-1927 ECONOMIC DEVELOPMENT TRANSFER FROM RESERVE | - | - | - | - | - | - | - | - | - |
| 8400-1950 WOMEN IN BUSINESS | - | - | - | - | - | - | - | - | - |
| BUSINESS DEVELOPMENT Total | (19,300) | (454,840) | - | (474,140) | - | (110,076) | (3,295) | (364,064) | (477,435) |
| SALEYARDS | | | | | | | | | |
| SALEYARDS EXPENSE | - | (85,930) | - | (85,930) | - | (24,840) | - | (61,090) | (85,930) |
| 2014-0115 SALEYARD OTHER OPERATING EXPEN | - | (2,000) | - | (2,000) | - | - | - | (2,000) | (2,000) |
| 2014-0117 SALEYARD RATES | - | - | - | - | - | - | - | - | - |
| 2014-0120 SALEYARD EQUIP MTCE | - | (100) | - | (100) | - | - | - | (100) | (100) |
| 2014-0122 SALEYARD - INSURANCE | - | (7,730) | - | (7,730) | - | (7,220) | - | (510) | (7,730) |
| 2014-0130 SALEYARD BLDG MTCE | - | (1,000) | - | (1,000) | - | (96) | - | (904) | (1,000) |
| 2014-0145 SALEYARD ADMIN CHARGES | - | (8,100) | - | (8,100) | - | (2,025) | - | (6,075) | (8,100) |
| 2014-0538 PUMP REPLACEMENT | - | (5,000) | - | (5,000) | - | - | - | (5,000) | (5,000) |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| 8600-2026 SALEYARDS TRANSFER TO RESERVE | - | - | - | - | - | - | - | - | - |
| 8600-2502 SALEYARD OFFICE EQUIP DEPCN | - | (12,500) | - | (12,500) | - | (3,125) | - | (9,375) | (12,500) |
| 8600-2504 SALEYARD DEPCN | - | (49,500) | - | (49,500) | - | (12,375) | - | (37,125) | (49,500) |
| SALEYARDS REVENUE | - | 62,000 | - | 62,000 | - | 15,500 | - | 46,500 | 62,000 |
| 8600-1926 SALEYARD TRANSFER FROM RESERVE | - | - | - | - | - | - | - | - | - |
| 8600-4310 SALEYARD DEPCN CONTRA | - | 62,000 | - | 62,000 | - | 15,500 | - | 46,500 | 62,000 |
| SALEYARDS Total | - | (23,930) | - | (23,930) | - | (9,340) | - | (14,590) | (23,930) |
| REAL ESTATE DEVELOPMENT | - | - | - | - | - | - | - | - | - |
| REAL ESTATE DEVELOPMENT EXPENSE | - | (2,700) | - | (2,700) | - | (11,402) | (8,700) | 8,702 | (11,400) |
| 1200-2026 WORKS TRANSFER TO RESERVE | - | - | - | - | - | - | - | - | - |
| 2015-0140 REAL ESTATE DEVELOPMENT- LEGAL | - | - | - | - | - | (1,708) | (1,710) | 1,708 | (1,710) |
| 2015-0141 COMMERCIAL LAND - AGENTS FEES | - | - | - | - | - | - | - | - | - |
| 2015-0142 Real Estate - Aerodrome Promo | - | - | - | - | - | (2,389) | (2,390) | 2,389 | (2,390) |
| 2015-0145 REAL ESTATE DEVELOPMENT - RATE | - | (2,700) | - | (2,700) | - | (7,306) | (4,600) | 4,606 | (7,300) |
| 2015-0150 RILEY CRT REHABILITATION (INGO RENNER) | - | - | - | - | - | - | - | - | - |
| 2015-0151 INGO RENNER DR LAND | - | - | - | - | - | - | - | - | - |
| 2015-0152 CARTER LANE LAND | - | - | - | - | - | - | - | - | - |
| BUSINESSDEVCAPEXP BUSINESS DEVELOPMENT CAPITAL WORKS EXPENDITURE | - | - | - | - | - | - | - | - | - |
| REAL ESTATE DEVELOPMENT REVENUE | 405,000 | 12,300 | - | 417,300 | - | 14,048 | 1,750 | 403,252 | 419,050 |
| 1200-1926 WORKS TRANSFER FROM RESERVE | - | - | - | - | - | - | - | - | - |
| 8710-1826 RENTAL - OTHER REAL ESTATE INC. GST | - | 12,300 | - | 12,300 | - | 14,048 | 1,750 | (1,748) | 14,050 |
| 8720-1827 SALE OF LAND - RESIDENTIAL | - | - | - | - | - | - | - | - | - |
| 8720-1894 FINLEY ST SUBDIVISION - DISPOSAL | - | - | - | - | - | - | - | - | - |
| 8720-1895 FINLEY ST SUBDIVISION - RATE ADJUST. | - | - | - | - | - | - | - | - | - |
| 8720-1926 REAL ESTATE DEVT - TFR TO RESERVE | - | - | - | - | - | - | - | - | - |
| 8720-3800 RILEY CRT BLOCK SALE (INGO RENNER) | 55,000 | - | - | 55,000 | - | - | - | 55,000 | 55,000 |
| 8720-3800 TOC HIGHWAY BLOCK DISPOSAL PROCEEDS | 350,000 | - | - | 350,000 | - | - | - | 350,000 | 350,000 |
| REAL ESTATE DEVELOPMENT Total | 405,000 | 9,600 | - | 414,600 | - | 2,646 | (6,950) | 411,954 | 407,650 |
| PRIVATE WORKS | - | - | - | - | - | - | - | - | - |
| PRIVATE WORKS EXPENSE | - | (50,000) | - | (50,000) | (5,191) | (54,791) | - | 4,791 | (50,000) |
| 2019-0155 WRITE OFF BAD DEBTS - P/WORKS | - | (3,000) | - | (3,000) | - | - | - | (3,000) | (3,000) |
| 2020-0000 S/DR TECH SERV (BUDGET) | - | (40,000) | - | (40,000) | (2,731) | (47,715) | - | 7,715 | (40,000) |
| 2030-0000 S/DR - CORP SERV (BUDGET) | - | (7,000) | - | (7,000) | (2,460) | (7,076) | - | 76 | (7,000) |
| PRIVATE WORKS REVENUE | 46,267 | 47,000 | - | 93,267 | - | 25,820 | - | 67,447 | 93,267 |
| 8900-1501 PRIVATE WORKS TECH SERVICES INCOME | 46,267 | 40,000 | - | 86,267 | - | 25,782 | - | 60,485 | 86,267 |
| 8900-1504 PRIVATE WORKS INCOME - SIGNS | - | - | - | - | - | - | - | - | - |
| 8900-1505 PRIVATE WORKS TECH SERVICES GST FREE | - | - | - | - | - | - | - | - | - |
| 8900-1511 PRIVATE WORKS CORP SERVICES INCOME | - | 6,000 | - | 6,000 | - | 38 | - | 5,962 | 6,000 |
| 8900-1515 PRIVATE WORKS CORP SERVICES GST FREE | - | 1,000 | - | 1,000 | - | - | - | 1,000 | 1,000 |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|--|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| PRIVATE WORKS Total | 46,267 | (3,000) | | 43,267 | (5,191) | (28,971) | | 72,238 | 43,267 |
| RATE | | | | | | | | | |
| RATE REVENUE | - | 4,632,000 | | 4,632,000 | - | 4,410,649 | | 221,351 | 4,632,000 |
| 9100-1000 ORDINARY RATES - FARMLAND | - | 1,730,000 | | 1,730,000 | - | 1,730,749 | | (749) | 1,730,000 |
| 9100-1001 ORDINARY RATES - RESIDENTIAL RURAL | - | 315,000 | | 315,000 | - | 315,290 | | (290) | 315,000 |
| 9100-1002 ORDINARY RATES - RESIDENTIAL BGA | - | 502,000 | | 502,000 | - | 591,556 | | (89,556) | 502,000 |
| 9100-1003 ORDINARY RATES - RESIDENTIAL BGN | - | 306,500 | | 306,500 | - | 373,861 | | (67,361) | 306,500 |
| 9100-1004 ORDINARY RATES - RESIDENTIAL FIN | - | 624,000 | | 624,000 | - | 782,172 | | (158,172) | 624,000 |
| 9100-1005 ORDINARY RATES - RESIDENTIAL TOC | - | 667,000 | | 667,000 | - | 865,471 | | (198,471) | 667,000 |
| 9100-1006 ORDINARY RATES - BUSINESS BGA | - | 89,500 | | 89,500 | - | - | | 89,500 | 89,500 |
| 9100-1007 ORDINARY RATES - BUSINESS BGN | - | 66,000 | | 66,000 | - | - | | 66,000 | 66,000 |
| 9100-1008 ORDINARY RATES - BUSINESS FIN | - | 156,000 | | 156,000 | - | - | | 156,000 | 156,000 |
| 9100-1009 ORDINARY RATES - BUSINESS TOC | - | 188,000 | | 188,000 | - | - | | 188,000 | 188,000 |
| 9100-1010 ORDINARY RATES - RESIDENTIAL | - | 51,000 | | 51,000 | - | 51,951 | | (951) | 51,000 |
| 9100-1080 LESS ORDINARY RATES WRITTEN OFF | - | (5,000) | | (5,000) | - | (149) | | (4,851) | (5,000) |
| 9100-1082 LESS ORDINARY RATES D/DEBT EXPENSE | - | (10,000) | | (10,000) | - | - | | (10,000) | (10,000) |
| 9100-1083 LESS-FARMLAND RATE CAPPING WRITE OFF | - | - | | - | - | - | | - | - |
| 9100-1085 LESS SMALL BALANCES WRITTEN OFF | - | (1,000) | | (1,000) | - | - | | (1,000) | (1,000) |
| 9100-1095 LESS ORDINARY RATE PENSION REBATE | - | (186,000) | | (186,000) | - | (408,244) | | 222,244 | (186,000) |
| 9100-1500 INTEREST EXTRA CHARGES ON RATES | - | 37,000 | | 37,000 | - | 7,954 | | 29,046 | 37,000 |
| 9300-1950 ORDINARY RATES PENSION SUBSIDY | - | 102,000 | | 102,000 | - | 100,039 | | 1,961 | 102,000 |
| RATE Total | - | 4,632,000 | | 4,632,000 | - | 4,410,649 | | 221,351 | 4,632,000 |
| FINANCIAL ASSISTANCE GRANT | | | | | | | | | |
| FINANCIAL ASSISTANCE GRANT | - | 3,029,000 | | 3,029,000 | - | 759,836 | 10,344 | 2,269,164 | 3,039,344 |
| 9200-1950 FINANCIAL ASSISTANCE GRANT (FAG) | - | 3,029,000 | | 3,029,000 | - | 759,836 | 10,344 | 2,269,164 | 3,039,344 |
| FINANCIAL ASSISTANCE GRANT Total | - | 3,029,000 | | 3,029,000 | - | 759,836 | 10,344 | 2,269,164 | 3,039,344 |
| INTEREST ON INVESTMENTS | | | | | | | | | |
| INTEREST ON INVESTMENTS | - | 300,000 | | 300,000 | - | 85,187 | - | 214,813 | 300,000 |
| 9400-1840 INTEREST - AT CALL ACCOUNT | - | 125,000 | | 125,000 | - | 2,544 | | 122,456 | 125,000 |
| 9400-1842 INTEREST - TERM DEPOSITS | - | 175,000 | | 175,000 | - | 71,129 | (11,515) | 103,871 | 163,485 |
| 9400-1843 INTEREST - OTHER | - | - | | - | - | 11,515 | 11,515 | (11,515) | 11,515 |
| INTEREST ON INVESTMENTS Total | - | 300,000 | | 300,000 | - | 85,187 | - | 214,813 | 300,000 |
| DEPRECIATION CONTRA | | | | | | | | | |
| DEPRECIATION CONTRA | - | 3,296,400 | | 3,296,400 | - | 824,100 | | 2,472,300 | 3,296,400 |
| DEPNCONTRA ACCUMULATED DEPCN GL/JC CONTRA A/C | - | 3,284,700 | | 3,284,700 | - | 821,175 | | 2,463,525 | 3,284,700 |
| EIDPCNCONTRA EI DEPRECIATION CONTRA | - | 5,900 | | 5,900 | - | 1,475 | | 4,425 | 5,900 |

| | Sum of 2013/14 Budget Carried Forward | Sum of 2014-15 ORIGINAL BUDGET | Sum of CAPITAL SPLIT | Sum of 2014-15 ORIGINAL PLUS CWFD | Sum of SEPT COMMITMENTS | Sum of SEPT 2014-15 ACTUAL | Sum of SEPT BUDGET CHANGES | Sum of SEPT UNDER / OVER BUDGET | Sum of REVISED SEPT 14-15 BUDGET |
|---|---|--------------------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------------|--|---|
| GRAND TOTAL | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |
| HACCDEPNCONTRA HACC DEPRECIATION CONTRA | - | 5,800 | | 5,800 | - | 1,450 | | 4,350 | 5,800 |
| DEPRECIATION CONTRA Total | - | 3,296,400 | | 3,296,400 | - | 824,100 | | 2,472,300 | 3,296,400 |
| BALANCE BROUGHT FORWARD | | | | | | | | | |
| BALANCE BROUGHT FORWARD | | 1,942,149 | - | 1,942,149 | - | (3,245,605) | - | | 1,942,149 |
| BALANCE BROUGHT FORWARD | | 1,942,149 | - | 1,942,149 | - | (3,245,605) | - | | 1,942,149 |
| BALANCE BROUGHT FORWARD Total | | 1,942,149 | - | 1,942,149 | - | (3,245,605) | - | | 1,942,149 |
| Grand Total | (1,396,097) | 1,480,668 | - | 84,571 | (1,104,310) | 2,747,453 | - | (7,913,485) | 84,571 |

Berrigan Shire Council

Quarterly Budget Review Statement
for the period 01/07/14 to 30/09/14

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

It is my opinion that the Quarterly Budget Review Statement for Berrigan Shire Council for the quarter ended 30/09/14 indicates that Council's projected financial position at 30/6/15 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:  _____

date: 5/11/2014

Carla von Brockhusen
Responsible Accounting Officer

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2014

Income & Expenses - Council Consolidated

| (\$000's) | Original Budget 2014/15 | Approved Changes | | | | | Revised Budget 2014/15 | Variations for this Sep Qtr | Notes | Projected Year End Result | Actual YTD figures |
|---|-------------------------------|-------------------|-----------------------|-------------|-------------|-------------|------------------------------|-----------------------------------|-------|---------------------------------|--------------------------|
| | | Carry Forwards | Other than by QBRs | Sep QBRs | Dec QBRs | Mar QBRs | | | | | |
| Income | | | | | | | | | | | |
| Rates and Annual Charges | 8,742 | 269 | | - | | | 9,011 | 22 | | 9,033 | 9,064 |
| User Charges and Fees | 1,387 | | (43) | | | | 1,344 | 13 | | 1,357 | 334 |
| Interest and Investment Revenues | 438 | | 7 | | | | 445 | (2) | | 443 | 186 |
| Other Revenues | 503 | | 144 | | | | 647 | 156 | | 803 | 335 |
| Grants & Contributions - Operating | 6,394 | 70 | (727) | | | | 5,737 | 73 | | 5,810 | 1,218 |
| Grants & Contributions - Capital | 443 | 546 | 570 | | | | 1,559 | 182 | | 1,741 | 580 |
| Net gain from disposal of assets | - | | 655 | | | | 655 | - | | 655 | 58 |
| Share of Interests in Joint Ventures | - | | | | | | - | | | - | - |
| Total Income from Continuing Operations | 17,907 | 885 | 606 | - | - | - | 19,398 | 444 | | 19,842 | 11,775 |
| Expenses | | | | | | | | | | | |
| Employee Costs | 3,437 | 119 | 4,041 | | | | 7,597 | 87 | | 7,684 | 2,225 |
| Borrowing Costs | 69 | | 59 | | | | 128 | 2 | | 130 | - |
| Materials & Contracts | 5,652 | 514 | (3,523) | | | | 2,643 | 33 | | 2,676 | 760 |
| Depreciation | 5,287 | | | | | | 5,287 | - | | 5,287 | 1,321 |
| Legal Costs | - | | | | | | - | - | | - | - |
| Consultants | - | | | | | | - | - | | - | - |
| Other Expenses | 2,030 | 221 | (151) | | | | 2,100 | 140 | | 2,240 | 1,109 |
| Interest & Investment Losses | - | | | | | | - | - | | - | - |
| Net Loss from disposal of assets | - | | | | | | - | - | | - | - |
| Share of interests in Joint Ventures | - | | | | | | - | - | | - | - |
| Total Expenses from Continuing Operations | 16,475 | 854 | 426 | - | - | - | 17,755 | 262 | | 18,017 | 5,415 |
| Net Operating Result from Continuing Operation | 1,432 | 31 | 180 | - | - | - | 1,643 | 182 | | 1,825 | 6,360 |
| Discontinued Operations - Surplus/(Deficit) | | | | | | | - | - | | - | - |
| Net Operating Result from All Operations | 1,432 | 31 | 180 | - | - | - | 1,643 | 182 | | 1,825 | 6,360 |
| Net Operating Result before Capital Items | 989 | (515) | (390) | - | - | - | 84 | - | | 84 | 5,780 |

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2014

Capital Budget - Council Consolidated

| (\$000's) | Original Budget 2014/15 | Approved Changes | | | | | Revised Budget 2014/15 | Variations for this Sep Qtr | Notes | Projected Year End Result | Actual YTD figures |
|--|-------------------------------|-------------------|-----------------------|-------------|-------------|-------------|------------------------------|-----------------------------------|-------|---------------------------------|--------------------------|
| | | Carry Forwards | Other than by QBRs | Sep QBRs | Dec QBRs | Mar QBRs | | | | | |
| Capital Expenditure | | | | | | | | | | | |
| New Assets | | | | | | | | | | | |
| - Plant & Equipment | - | 21 | | | | | 21 | | | 21 | 23 |
| - Land & Buildings | - | 151 | | | | | 151 | 13 | | 164 | 144 |
| - Other | 233 | 282 | | | | | 515 | (18) | | 497 | 23 |
| Renewal Assets (Replacement) | | | | | | | | | | | |
| - Plant & Equipment | 1,122 | 200 | | | | | 1,322 | - | | 1,322 | 355 |
| - Land & Buildings | 64 | 4 | | | | | 68 | 48 | | 116 | 48 |
| - Roads, Bridges, Footpaths | 5,447 | 649 | | | | | 6,096 | 133 | | 6,229 | 917 |
| - Water & Sewer | 1,014 | 888 | | | | | 1,902 | - | | 1,902 | 27 |
| Loan Repayments (Principal) | 461 | - | | | | | 461 | - | | 461 | 115 |
| Total Capital Expenditure | 8,341 | 2,195 | - | - | - | - | 10,536 | 176 | | 10,712 | 1,652 |
| Capital Funding | | | | | | | | | | | |
| Rates & Other Untied Funding | 5,954 | 1,309 | | | | | 7,263 | (6) | | 7,257 | 1,014 |
| Capital Grants & Contributions | 2,058 | (499) | | | | | 1,559 | 182 | | 1,741 | 580 |
| Reserves: | | | | | | | | | | | |
| - External Restrictions/Reserves | 24 | 980 | | | | | 1,004 | - | | 1,004 | - |
| - Internal Restrictions/Reserves | | | | | | | - | - | | - | - |
| New Loans | | | | | | | - | - | | - | - |
| Receipts from Sale of Assets | | | | | | | | | | | |
| - Plant & Equipment | 305 | | | | | | 305 | - | | 305 | 58 |
| - Land & Buildings | | 405 | | | | | 405 | - | | 405 | - |
| Total Capital Funding | 8,341 | 2,195 | - | - | - | - | 10,536 | 176 | | 10,712 | 1,652 |
| Net Capital Funding - Surplus/(Deficit) | - | - | - | - | - | - | - | - | | - | - |

Berrigan Shire Council

Quarterly Budget Review Statement

for the period 01/07/14 to 30/09/14

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2014

Cash & Investments - make a choice >>>

| (\$000's) | Original Budget 2014/15 | Approved Changes | | | | | Revised Budget 2014/15 | Variations for this Sep Qtr | Notes | Projected Year End Result | Actual YTD figures |
|---|-------------------------------|-------------------|-----------------------|-------------|-------------|---------------|------------------------------|-----------------------------------|---------------|---------------------------------|--------------------------|
| | | Carry Forwards | Other than by QBRS | Sep QBRS | Dec QBRS | Mar QBRS | | | | | |
| Externally Restricted ⁽¹⁾ | | | | | | | | | | | |
| Water Supplies | 3,937 | | | | | 3,937 | 76 | | 4,013 | - | |
| Sewerage Supplies | 4,290 | | | | | 4,290 | 50 | | 4,340 | - | |
| Domestic Waste Management | 1,039 | | | | | 1,039 | 160 | | 1,199 | - | |
| Open Space S94 | - | | | | | - | | | - | - | |
| Developer Contributions | - | | | | | - | | | - | - | |
| Specific Purpose Grants | - | | | | | - | | | - | - | |
| Other | 179 | | | | | 179 | | | 179 | - | |
| Total Externally Restricted | 9,445 | - | - | - | - | 9,445 | 286 | | 9,731 | - | |
| (1) Funds that must be spent for a specific purpose | | | | | | | | | | | |
| Internally Restricted ⁽²⁾ | | | | | | | | | | | |
| Capital Works | 215 | | | | | 215 | | | 215 | - | |
| Economic Development | 712 | | | | | 712 | | | 712 | - | |
| Employee Leave | 389 | | | | | 389 | | | 389 | - | |
| Finley Saleyards | 99 | | | | | 99 | | | 99 | - | |
| Environmental Protection | 122 | | | | | 122 | 50 | | 172 | - | |
| Plant Replacement | 465 | | | | | 465 | 126 | | 591 | 148 | |
| Tourism Events | 60 | | | | | 60 | | | 60 | - | |
| Aerodrome | 191 | | | | | 191 | | | 191 | - | |
| Total Internally Restricted | 2,253 | - | - | - | - | 2,253 | 176 | | 2,429 | 148 | |
| (2) Funds that Council has earmarked for a specific purpose | | | | | | | | | | | |
| Unrestricted (ie. available after the above Restrictic | 2,327 | - | - | - | - | 2,327 | - | | 2,327 | (148) | |
| Total Cash & Investments | 14,025 | | | | | 14,025 | 462 | | 14,487 | | |

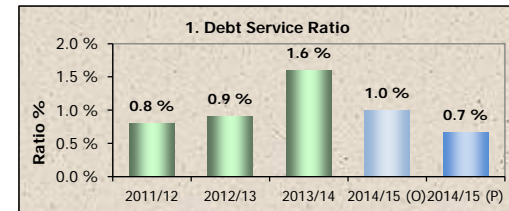
Key Performance Indicators Budget Review Statement - Council specific KPI's

Budget review for the quarter ended 30 September 2014

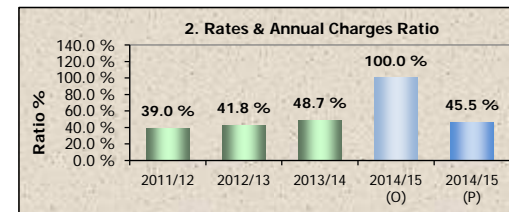
| (\$000's) | Current Projection | | Original Budget 14/15 | Actuals Prior Periods | |
|-----------|--------------------|-----------|--------------------------|--------------------------|-------|
| | Amounts | Indicator | | 13/14 | 12/13 |
| | 14/15 | 14/15 | | | |

The Council monitors the following Key Performance Indicators:

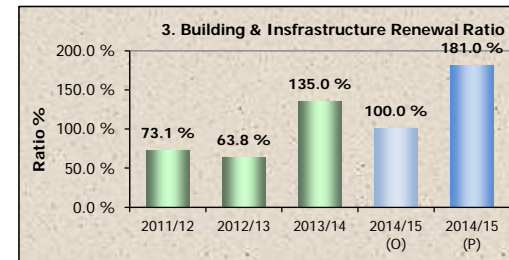
| 1. Debt Service Ratio | | | | | |
|-----------------------------------|-------|-------|-------|-------|-------|
| Debt Service Cost | 130 | 0.7 % | 1.0 % | 1.6 % | 0.9 % |
| Income from Continuing Operations | 19842 | | | | |



| 2. Rates & Annual Charges Ratio | | | | | |
|--|-------|--------|---------|--------|--------|
| Rates & Annual Charges | 9033 | 45.5 % | 100.0 % | 48.7 % | 41.8 % |
| Income from Continuing Operations | 19842 | | | | |



| 3. Building & Infrastructure Renewal Ratio | | | | | |
|---|------|---------|---------|---------|--------|
| Asset Renewals (Building & Infrastructure) | 9569 | 181.0 % | 100.0 % | 135.0 % | 63.8 % |
| Depreciation, Amorisation & Impairment | 5287 | | | | |



Berrigan Shire Council

Quarterly Budget Review Statement
for the period 01/07/14 to 30/09/14

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

| Expense | YTD Expenditure (Actual Dollars) | Budgeted (Y/N) |
|----------------|---|---------------------------|
| Consultancies | 148 | Y |
| Legal Fees | 66,103 | Y |

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

Details

BERRIGAN SHIRE COUNCIL
ANNUAL REPORT



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56 Chanter Street
Berrigan
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www.berriganshire.nsw.gov.au
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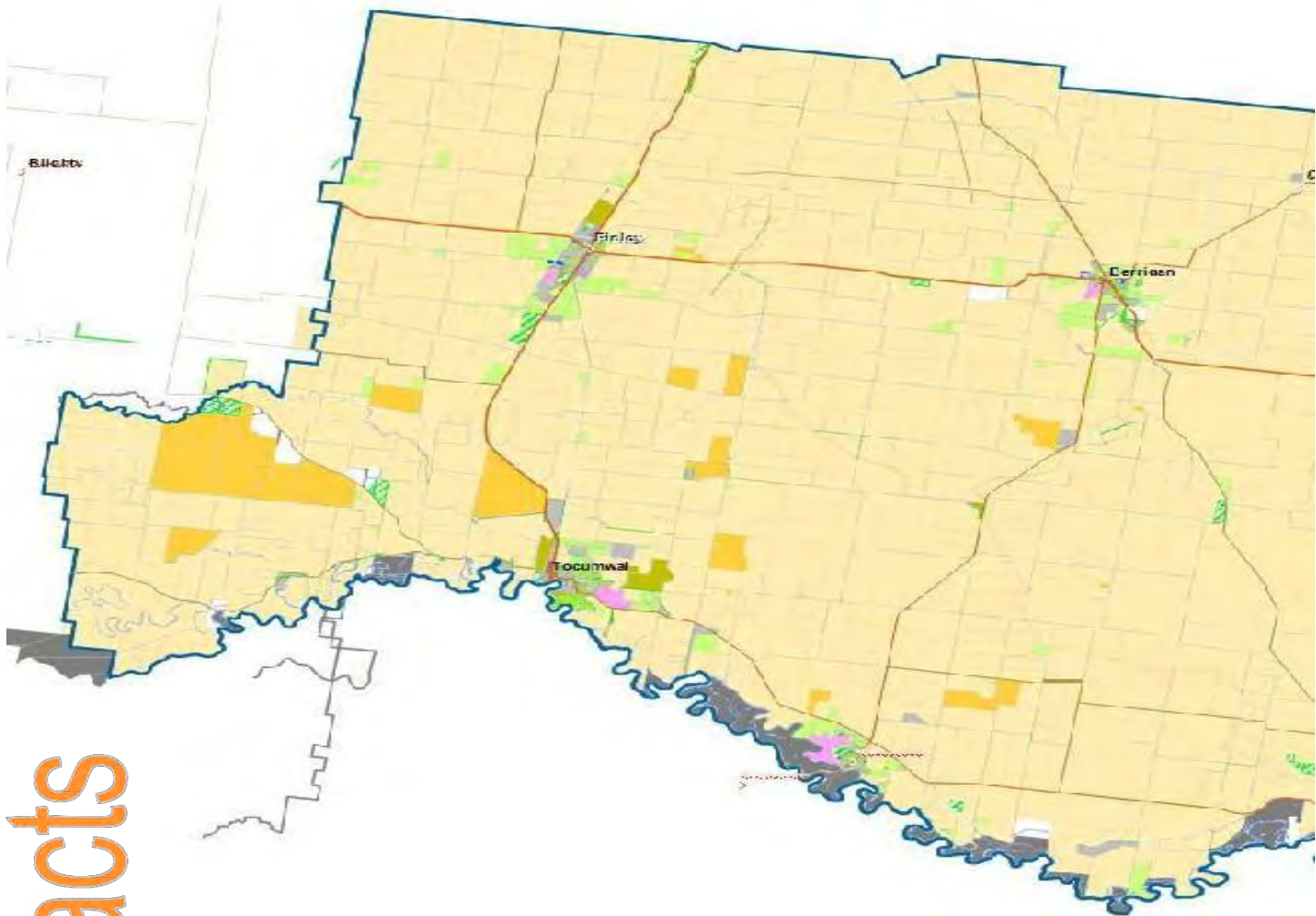


The Berrigan Shire on the New South Wales and Victorian border is three hours or 270 km north of Melbourne and approximately 8 hours south west of Sydney. It is a rural area with Murray River based tourism and excellent recreational facilities in its four towns:

- Barooga
- Berrigan
- Finley; and
- Tocumwal

The Shire was established in 1906 and during its early years as now, the population of the Shire fluctuated in response to economic conditions. Our recent and continued population growth is in the border towns of Barooga and Tocumwal attracting families to lifestyle blocks in addition to retirees from Melbourne

Fast Facts



| | |
|---------------------------|----------|
| Gazetted as a Shire: | 1906 |
| Forecast Population 2014: | 8,412 |
| Number of Councillors: | 8 |
| Length of our roads: | 1,316 km |

Our Vision

In 2023 we will be recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists

Developed at the Shire's Futures Conference June 2011 our vision reflects the top 5 'preferred futures' of our communities that:

1. Families with young children will want to live in or come to the area
2. People will be more concerned about their health and wellbeing
3. Tourists will go out of their way to come to the area
4. There will be more business owned and run by local people
5. Transport connections between here and other places will be faster and or busier





Mayor's Message

The Council has now reached the half way mark of its four year term and in the preceding two years much has been achieved. Our vision as a Shire together with the Communities Strategic Plan continues to be a framework for measuring our achievements.

Council has and continues to address drainage issues that were emphasised in the late Summer/Autumn a couple of years ago. Considerable expenditure has been directed to drainage improvement with extensive work being done around the Finley Township. In addition to drainage, Council has continued its focus on maintaining the standard of our road network.

Recreation Reserves in each of our towns are used through the year and in February of this year; we witnessed the completion of the Sporting Pavilion at the Barooga Recreation Reserve. This together with refurbishing the existing Change Rooms has given a boost to the Barooga Community to attract District and Regional sporting activities. Likewise, the Council committed its support to the Finley Recreation Reserve financially and making a successful recommendation to the Federal Government for their financial support.

As has been reported throughout the year, the Federal Government's Budget will have a detrimental effect on Councils by pausing the indexing of the Federal Assistance Grants over the next four years. This simply means that services are expected to be maintained at present day costs over the next four years which, I believe, will be impossible to deliver. Add to this the Energy Supplier increasing the Street Lighting Programme by some ninety five per cent, makes the maintaining of services extremely difficult. Ratepayers can be assured that Council will do their utmost to contain costs and continue to offer a satisfactory level of service.

I thank my fellow Councillors for their support and co-operation during the past twelve months and also thank the staff of the Council for their support over that time.

Cr Bernard Curtin

MAYOR

General Manager

This year's report effectively reflects the half way term of the current Council's four year term. The Council has from my perspective continued to work effectively and as a team that has a variety of strengths and passions.

The Council's operating environment is often strongly influenced or in fact dictated by others and this obviously affects its ability to it strategic directions and the needs and wants of the community or community sectors. In a general sense the operating environment is positive however the ability of others to hamper the community's aspirations and development continues to be regularly experienced.

While flooding has not occurred since February 2012 response to that and previous floods continues to demand the attention and resources of the Council. With previous works at the downstream end of the Finley stormwater drainage system completed the Council has focussed on creating additional storm water detention capacity at the upstream end to reduce the effect of rural runoff entering the town drainage system. These works in the vicinity of Loco Dam are now basically complete with

commissioning and beautification works still required to complete the actual process.

At Tocumwal, works have commenced to upgrade the capacity of the storm water pumping capacity to increase outflows over the levee system. Again, this is to mitigate the impact of rural overland inflows in the the town drainage system.

To accelerate the completion of the Council's overall package of drainage improvements it has applied to the State Government for a loan interest subsidy as a part of the Local Infrastructure Renewal Scheme. If approved the Council has committed to borrow \$1.623m for those priority drainage works. At the time of writing approval of the Council's application had not been received.

Two of the Council's most significant capital projects were completed, or largely so, in the last year.

Firstly the Barooga Recreation Reserve additional facilities were completed. This facility is primary aimed at attracting significant sporting events to the Reserve. This project was accompanied by renovation of the existing facilities.

Secondly the replacement facilities at Finley Recreation Reserve recently achieved practical completion.

Both of these projects were partnerships between the Council and the community with Finley also including the Federal Government and the AFL. These projects complete the Council's program of upgrading key Recreation Reserve facilities and complement those also completed at Berrigan and Tocumwal.

The Council's next long term project is the enhancement of its town entries. Funding of \$100,000 has been committed each year into the future will Tocumwal and Finley entrances the first priorities. A consultation process has commenced to develop plans for these improvements.

The last twelve months also saw the completion of the review of NSW Local Government by the Independent Local Government Review Panel. The Panel's final Report made a significant number of recommendations for the future a great majority of which have generally been supported on an industry wide sector. The Council awaits the NSW Government's response to the Reports' recommendations.

As a part of the Local Government Independent Review Panels investigations, it engaged TCorp to review the sustainability of NSW Councils. In the case of Berrigan Shire Council the TCorp review found that the Council was "moderately sustainable" and that its asset backlog was 3.3%. By comparison this was a good result for the Council.

A significant milestone was achieved this year with the adoption and approval of the Council's new Local Environmental Plan. This was the third attempt to achieve this outcome over many years. The new Plan has catered for the future development of the Shire area and has addressed many of the Council's and the community's aspirations.

The past year has also seen the Council adopt usage of social media in an attempt to expand engagement with the community. While it is early days in this foray, the results have been positive and have, at times, provided a useful way to provide immediate feedback to the community in times of emergency.



General Manager

The Council has continued with its efforts to maximize the value of the Tocumwal Intermodal. While pursuit of the master plan for the area has been difficult because of the competing priorities of the multitude of stakeholders, the Council has focused on the areas that it controls. This focus has seen the redevelopment of Silo Road submitted for funding under the NSW "Fixing Country Roads" and the Council resolving to submit road and rail improvements for consideration under the Murray Darling Basin Regional Economic Diversification Program.

Following significant changes to the local tourism industry operating environment and new initiatives developed by the Murray Regional Tourism Board the Council has adopted a new tourism strategy. The focus of the strategy is primarily upon industry development and product development and will see the Council enhancing tourism infrastructure and amenity and facilitating development of new opportunities and skill development for the local tourist industry.

Finally, I could not leave the implementation of the Murray Darling Basin Plan unmentioned. The implementation of this Plan continues to raise significant issues for the communities of the Shire whether they tourism or agriculturally focused. The

complete lack of regard for communities by the Murray Darling Basin Authority and the Commonwealth Environmental Water Holder is deplorable and is characterized by creating an impression of consultation and listening whilst in reality ignoring the legitimate needs of communities, and indeed the environment at times, and proceeding with reckless abandon.

In hindsight the year has been a relatively successful one with good outcomes and longer term strategic projects such as drainage works, the adoption of the new Local Environmental Plan and the completion of the Barooga and Finley Recreation Reserve projects.

These results would not have been achieved without the co-operation and commitment of the Council to whom I extend my thanks and appreciation.

I would also like to express my appreciation to the Council, all of the Council staff, especially the senior management team without whom goals could not be delivered.


Rowan Perkins

GENERAL MANAGER



| Our Top Industries of Employment | % |
|--------------------------------------|------|
| Sheep, Beef Cattle and Grain Farming | 10.1 |
| School & Education | 5.7 |
| Road Freight and Transport | 3.7 |
| Residential Care | 3.5 |

SHIRE PROFILE

The background of the page is a photograph of a park or recreational area. In the foreground, there is a large, mature tree with a thick trunk and sparse foliage. To the right, a tall palm tree stands prominently. In the middle ground, there is a long, low building with a corrugated metal roof, possibly a community center or sports hall. The ground is covered in green grass, and a body of water is visible at the bottom of the frame, reflecting the sky and trees.

| | |
|--|-----------------|
| Median Age | 48 years |
| Number of Families | 2,187 |
| Average Number of Children per family | 2 |
| Number of Private Dwellings | 4,030 |
| Average people per household | 2.2 |
| Median monthly mortgage | \$ 1,170 |

Council meetings are open to the public and held on the third Wednesday of the month commencing at 9.00 am in the Council Chambers, 56 Chanter Street, Berrigan. Residents and ratepayers are encouraged by Council to attend Council meetings.

Eight Councillors, representing the whole Shire are elected to Council and ordinarily serve a four year term. Council's mayor and deputy mayor are elected on an annual basis by Councillors.

Committees of Council meet on the Wednesday two weeks prior to a Council meeting. Major working Committees of Council are:

- Corporate Services
- Technical Services
- Business and Economic Development
- Risk Management

Council decision making is guided by Council's Strategic Planning framework and its plans:

- 10+ yr Community Strategic Plan: Berrigan Shire 2023;
- 10yr Resourcing Strategy;
- 4yr Delivery Program; and
- Annual Operational Plan

These plans describe the scope of Council services and the resources (human, physical and financial) needed to ensure the public safety and wellbeing of residents, local businesses and visitors to our Shire



Councillor Bernard Curtin
Mayor
 Elected: 27 March 2004

Council Committees

Corporate Services
 Technical Services
 Business & Economic
 Development
 Consultative
 Risk Management

**Regional / Other
 Organisations**

Murray Darling Association
 Rural Fire Service District
 Liaison Committee
 Bushfire Management
 Riverina Murray Regional
 Organisation of Councils
 Inland Rail Alliance
 Narrandera to Tocumwal
 Railway Working Party
 Western Joint Regional
 Planning Panel



Councillor Brian Hill
Deputy Mayor
 Elected: 13 September 2008

Council Committees

Corporate Services
 Technical Services
 Finley Tidy Towns Committee of
 Management
 Finley Recreation Reserve
 Committee of Management
 Youth Development Committee
 Finley Showground and Sporting
 Complex Committee of
 Management

**Regional / Other
 Organisations**

Central Murray County
 Council
 Inland Rail Alliance
 Narrandera to Tocumwal



Councillor John Bruce
 Elected: 14 February 1998

Council Committees

Corporate Services
 Technical Services
 Business & Economic Development

**Regional / Other
 Organisations**

Sun Country on the Murray



Councillor Denis Glanville
 Elected: 8 September 2012

Council Committees

Corporate Services
 Technical Services
 Tocumwal Swimming Pool
 Committee of Management

Council Committees

Corporate Services
Technical Services
Finley Recreation Reserve
Committee of Management
Youth Development Committee

Regional / Other Organisations



Councillor Matthew Hannan
Elected: 13 September 2008

Council Committees

Corporate Services

Technical Services
Business & Economic Development
Consultative
Barooga Advancement Group
Tocumwal Swimming Pool
Committee of Management

Regional / Other Organisations

Central Murray County
Council
Murray Darling Association



Councillor Colin Jones
Elected: 13 September 2008

Council Committees

Corporate Services
Technical Services
Business & Economic Development

Regional / Other Organisations



Councillor Daryl Morris
Elected: 8 September 2012

Council Committees

Corporate Services
Technical Services
Barooga Advancement Group

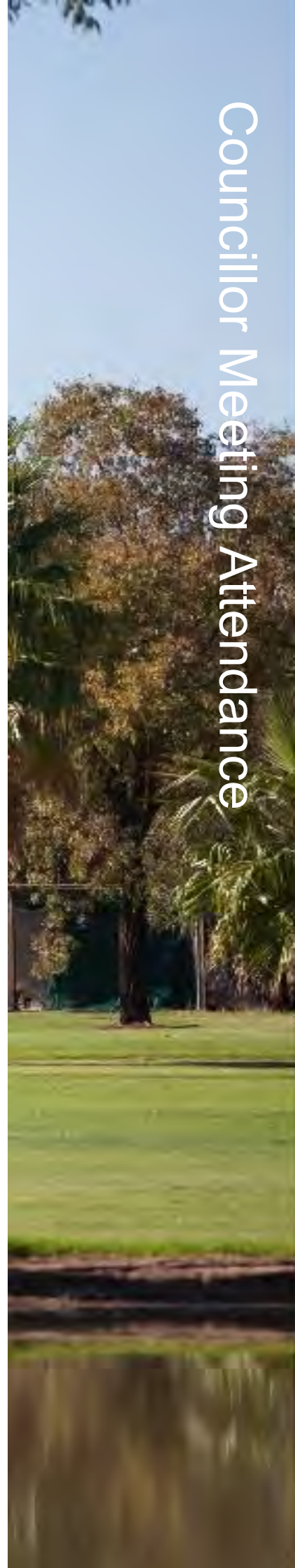
Regional / Other Organisations

Rural Fire Service District
Liaison Committee
Bushfire Management
Western Joint Regional
Planning Panel



Councillor Andrea O'Neill
Elected: 8 September 2012

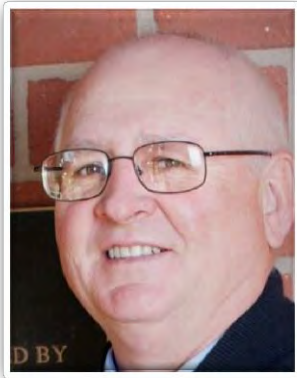
| Councillor | Council Meetings Attended |
|-----------------|------------------------------|
| Bernard Curtin | 15 out of 15 |
| Brian Hill | 13 out of 15 |
| John Bruce | 13 out of 15 |
| Denis Glanville | 14 out of 15 |
| Matthew Hannan | 13 out of 15 |
| Colin Jones | 14 out of 15 |
| Daryl Morris | 15 out of 15 |
| Andrea O'Neill | 14 out of 15 |





Rowan Perkins
General Manager

Council Management / Operations
Risk Management
Strategic and Social Planning
Economic Development
Councillor Support



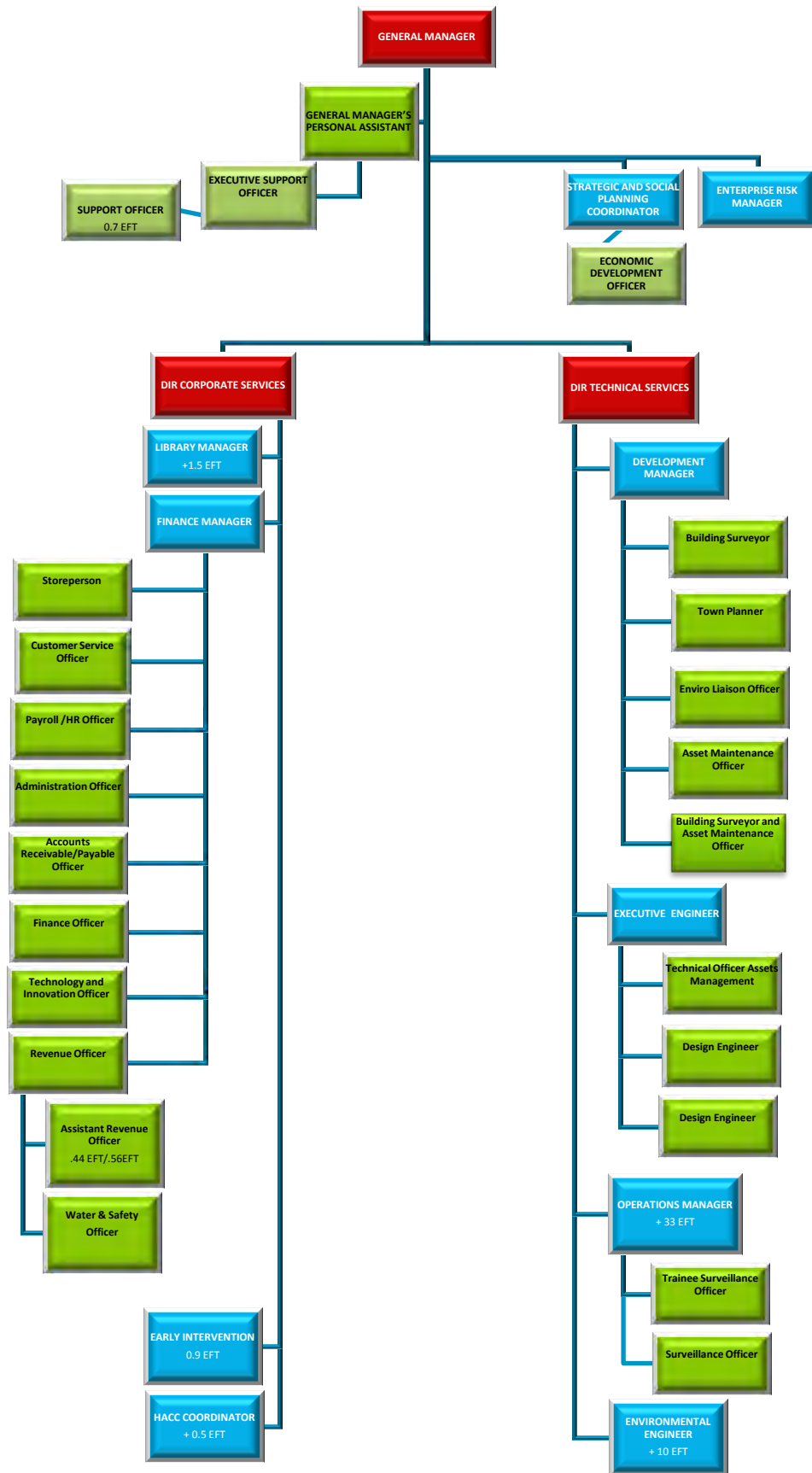
Fred Exton
Director Technical
Services

Roads, Bridges, Footpaths, Drainage
Depot & Council Buildings
Animal Control
Parks & Gardens
Water & Sewerage
Health Services
Town Planning, Development & Building Control
Waste Control
Aerodrome



Matthew Hansen
Director Corporate
Services

Finance, Administration & Human Resources
Rates & Charges
Land Sales
Saleyards
Early Intervention
Public Interest Disclosures & Requests for
Information
Community Assistance
Libraries
Swimming Pools
Bush Fire Control
HACC Services
Tourism & Caravan Parks
Cemeteries



Organisational Structure



SON








WATER & SEWER
MIDDLE COUNTY
INDUSTRIAL

IN THE PAST YEAR 107 COUNCIL ACTIONS HAVE BEEN FULLY COMPLETED AND OR ARE ON TARGET OUT OF 122 SCHEDULED ACTIONS. NOT ON TARGET AND CARRIED FORWARD ARE A FURTHER 9 ACTIONS THAT ARE PART OF COUNCIL'S ONGOING OPERATIONS.

A SMALL NUMBER OF 2013/14 ANNUAL OPERATIONAL PLAN ACTIONS WERE DEFERRED BY COUNCIL AT ITS REVIEW OF THE DELIVERY PROGRAM. IN THE CONTEXT OF COUNCIL'S FOUR-YEAR DELIVERY PLAN 2013 - 2017 THESE ARE ACTIONS THAT ARE UNFUNDED AND WHICH COUNCIL HAS DETERMINED WILL BE INCLUDED IN COUNCIL'S OPERATING PLAN SHOULD EXTERNAL FUNDS BECOME AVAILABLE FOR THESE PROJECTS

Snapshot of our performance

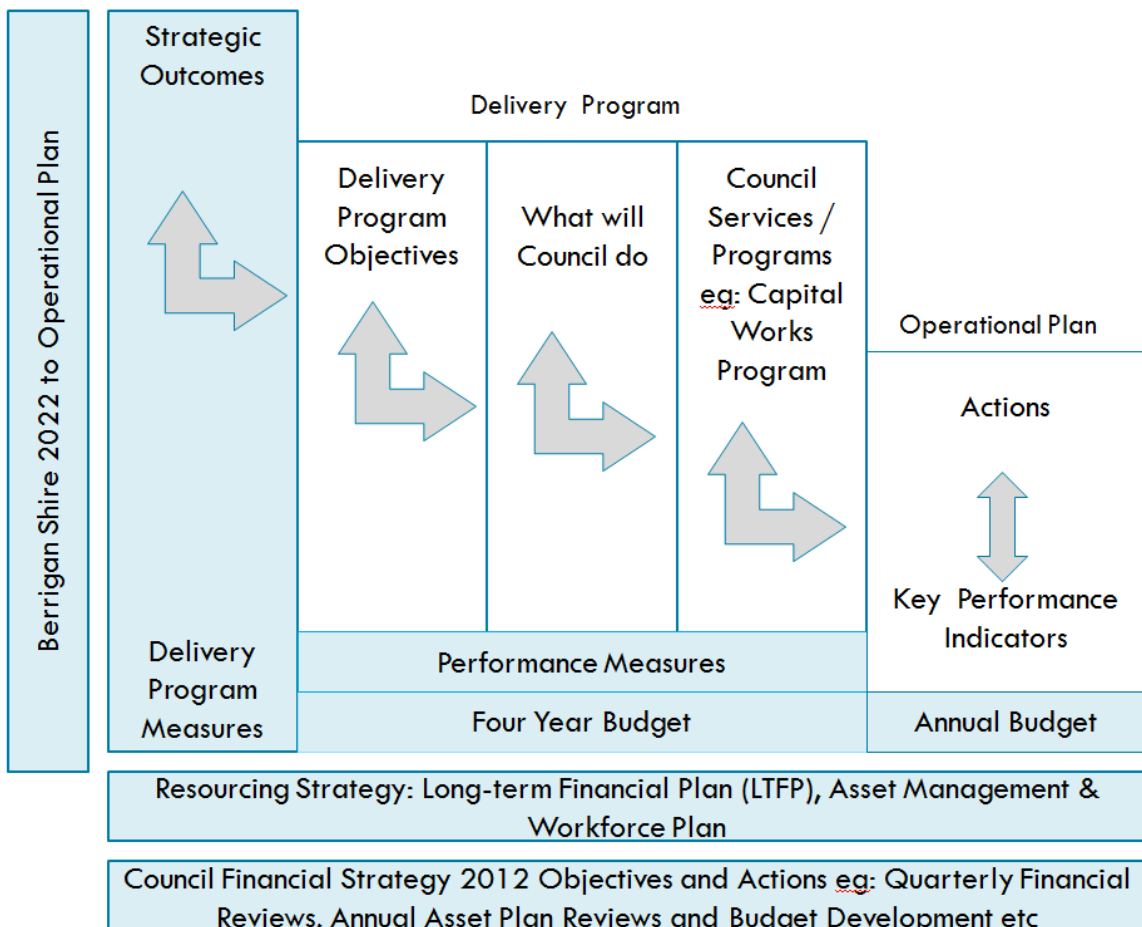
Number and Status of Operational Plan 2013/14 Actions

| | |
|-----------------------------------|---|
| 85 Complete |  |
| 22 On Target |  |
| 9 Not on target / carried forward |  |
| 0 Past Due |  |
| 8 No status / Deferred |  |

Our Planning Framework

THE SHIRE COUNCIL'S ANNUAL OPERATIONAL PLAN AND 4-YEAR DELIVERY PROGRAM DESCRIBE THE FULL RANGE OF COUNCIL SERVICES. IT IS THEMED ACCORDING TO BERRIGAN SHIRE 2023 STRATEGIC OUTCOMES AND IS COUNCIL'S BLUE PRINT ABOUT HOW COUNCIL SERVICES, PROGRAMS AND INITIATIVES CONTRIBUTE TOWARD OUR STRATEGIC OUTCOMES

- SUSTAINABLE NATURAL AND BUILT LANDSCAPES
- GOOD GOVERNMENT
- SUPPORTED AND ENGAGED COMMUNITIES
- DIVERSE AND RESILIENT BUSINESS



THE FOLLOWING DESCRIBES OUR STRATEGIC OUTCOMES AND INCLUDES COMMENTS ON SIGNIFICANT OR NEW PROJECTS UNDERTAKEN AND COMPLETED IN THE PAST YEAR

THE TRAFFIC LIGHT REVIEW PROVIDES A VISUAL UPDATE ON THE STATUS OF COUNCIL'S ANNUAL OPERATIONAL PLAN AND COUNCIL'S PROGRESS TOWARD FULL IMPLEMENTATION OF ITS 4-YEAR *DELIVERY PROGRAM*. YOU SHOULD READ IT USING THE FOLLOWING KEY:

KEY

| | | | | |
|--|---|---|--|--|
|  COMPLETE |  ON TARGET |  NOT ON TARGET |  PAST DUE |  NO STATUS / DEFERRED |
|--|---|---|--|--|

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Sustainable natural and built landscapes

Development decisions made today about how we move around and between our communities and use our natural resources – the River, wildlife, forests, agricultural and urban land, and water shape the future of our communities

Council's Delivery Program and strategic objectives are:

- 1.1 Support sustainable use of our natural resources and built landscapes
- 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife
- 1.3 Connect and protect our communities

Our traffic light review of Sustainable natural and built landscapes Operational Plan 2013/14 actions describes whether Council in the past 12 months has *done what it said it would do and if not Officers comments provide guidance on why not?*

Additional comment is also provided by Council Officers on significant achievements or projects commenced and or completed in the past 12 months



Highlights

Domestic Waste Management

Council's waste facilities have been operated effectively during the past 12 months. Dedicated staff have provided excellent service to stakeholders resulting in minimal complaints and positive feedback.

The RAMROC Waste Group, chaired by Council's Environmental Engineer have adopted a Regional Waste Strategy that will provide guidance with the preparation of Council Waste Strategy in 2015.

Contractors have completed the renewal of external fencing at Berrigan and Tocumwal with works still proceeding to renew external fencing at Finley waste facility. A new site office has been delivered and installed at the Tocumwal facility to ensure compliance with Council's obligations under the new WH&S Act.

Earthmoving contractors also completed the extension of the landfill cell at Berrigan to ensure adequate capacity for operations. A new cell will be constructed in 2015 to ensure ongoing operation of the site



Barooga Recreation Reserve

The construction of the Ray Nye pavilion at the Barooga Recreation Reserve was the Council's largest building infrastructure project for the year. The new pavilion includes two change rooms suitable for cricket, a storage area for a roller and covers, a function room with kitchen and bar facilities and facilities for media and corporate groups.

The project was a joint venture between the Council, the Barooga community, the Barooga Recreation Reserve Committee of Management and their member clubs. The project

was built without any state or federal government funding, with the Council contributing \$720,000 and the Barooga community raising an additional \$260,000.






Alexander Garden Awards





Council's annual Alexander Garden Awards for the best garden viewed from the roadway were awarded to:





- Mr B & Mrs S Allen of **Barooga**
- Mr & Mrs J Lane of **Berrigan**
- Ms S Saines of **Finley**; and
- Mr A & Mrs S Stephens of **Tocumwal**








| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|--------------------------|------------------------|---|------|---|
| 1.1.1 Coordinate strategic land use planning and effective development assessment and control | (Environmental Services) | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 06/07/14 |
| 1.1.1.1 Develop a local environment plan that reflects community values and aspirations <i>Comments on Status: LEP gazetted</i> | Development Manager | 01/07/13, 30/06/14 | 100% LEP the framework for orderly development | 100% |  As of 18/12/13 |
| 1.1.1.2 Develop land-use strategy <i>Comments on Status: Finalisation of strategy to be completed December 2014.</i> | Development Manager | 01/07/13, 30/06/14 | 100% Land use strategy reviewed | 100% |  As of 06/07/14 |
| 1.1.1.3 Process and approve / refuse development applications in accordance with relevant legislation, codes and policies <i>Comments on Status: Progressing in accordance with statutory requirements.</i> | Development Manager | 01/07/13, 30/06/14 | 100% Applications assessed and processed within statutory timeframes | 100% |  As of 06/07/14 |
| 1.1.2 Enhance the visual amenity, heritage and liveability of our communities (Environmental Services) <i>Comments on Status: Completed</i> | Environmental Services | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 06/07/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|-----------------------------|------------------------|---|------|--|
| 1.1.2.1 Continue annual Heritage Grants Program Comments on Status: Grants allocated | Development Manager | 01/07/13, 30/06/14 | 100% % of works successfully completed from grant funding | 100% |  As of 06/07/14 |
| 1.1.2.2 Commence a rolling program of works - town entrances Comments on Status: Tree planting in Dean Street, Tocumwal has been commenced with 16 trees planted on the Eastern side between George Street and the Roundabout. Public consultation is planned for October. Public consultation has been carried out in Tocumwal and Finley and a landscape consultant has been engaged to prepare draft plans and planting proposals to present to further public meetings in July 2014.. | Director Technical Services | 01/07/13, 30/06/14 | 90% % of works included in Annual Capital Works Program completed | 40% |  As of 03/04/14 |
| 1.1.2.3 Establish rolling program of works - public amenities upgrades Comments on Status: This is an ongoing process. Mary Lawson Wayside Stop toilets were refurbished last year and it is has been decided to build a new toilet facility at Barooga Botanical Gardens next year rather than update the existing toilets. All work required for this financial year has been completed. | Director Technical Services | 01/07/13, 30/06/14 | 100% Program established and costed | 100% |  As of 03/04/14 |
| 1.2.1.2 Participation in roadside vegetation enhancement projects Comments on Status: Direct seeding of roadsides completed | Development Manager | 01/07/13, 30/06/14 | 100% Increased health of native flora / fauna reported by Road Side Vegetation Project | 100% |  As of 06/07/14 |
| 1.3.1 Coordinate flood levee, local road network and stormwater asset management and planning (Technical Services) Comments on Status: All asset management plans are current and being implemented, Roads and Transport Asset Management Plan has been reviewed and adopted | Technical Services | 01/07/13, 30/06/17 | 80% % network covered by up to date and relevant asset management plan | 0% |  -80 As of 28/01/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|-----------------------------|------------------------|---|-----|--|
| <p>1.3.1.1 Develop and implement asset plans which maintain a balance between improving and maintaining flood levees, stormwater, local roads, paths and trails</p> <p>Comments on Status: Roads, Streets and Bridges Asset Management Plan has been reviewed and adopted by Council</p> | Director Technical Services | 01/07/13, 30/06/14 | 95% Service levels met as set out in adopted Asset Management Plans | 75% |  As of 08/07/14 |
| <p>1.3.1.2 Design, construct and maintain stormwater systems that safely capture and remove water</p> <p>Comments on Status: Projects at Berrigan Road, Finley and Barooga Road, Tocumwal are progressing satisfactorily and maintenance is being carried out as required - Completion of these works carried forward to be completed in August 2014</p> | Director Technical Services | 01/07/13, 30/06/14 | 95% Service levels met as set out in adopted Storm Water Asset Management Plan | 65% |  As of 08/07/14 |
| <p>1.3.1.3 Design, construct and maintain flood protection network</p> <p>Comments on Status: Condition inspections of the levees have been carried out by both Council staff and NSW Public Works. A report will be presented to Council when sufficient information is available. Levee has been maintained in serviceable condition</p> | Director Technical Services | 01/07/13, 30/06/14 | 1 Annual Inspection for defects and performance in recognised flood events | 50 |  As of 8/07/14 |
| <p>1.3.1.3.1 Continue remediation Tocumwal Foreshore Levee</p> <p>Comments on Status: Defects other than trees growing in the levee system have been corrected. Proposals for tree affected areas are being considered. A comprehensive audit of the levees has been carried out by NSW Public Works and will require further consideration to scoping of these works once it is finalised. Move to 30/6014</p> | Director Technical Services | 01/07/13, 30/06/14 | 1 Annual inspection for defects | 50 |  As of 8/07/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|------------------------|------------------------|--|-----|--|
| 1.3.1.4 Maintain the safety of Council roads and walkways Comments on Status: Assets have been maintained in line with adopted standards. | Executive Engineer | 01/07/13, 30/06/14 | 95% Asset Management Plan identified service levels and standards are met | 50% |  As of 8/07/14 |
| 1.3.1.4.1 Review 2009 Roads, Streets and Bridges Asset Management Plan Comments on Status: Condition ratings still being completed. Document review continuing | Executive Engineer | 01/07/13, 30/06/14 | 100 Council adopts Roads, Streets and Bridges Asset Management Plan 2014 | 20 |  As of 8/07/14 |
| 1.3.1.5 Exercise delegated functions Road Act 1993 Comments on Status: delegations exercised during the year | Executive Engineer | 01/07/13, 30/06/14 | 100 Annual Review | 50 |  As of 8/07/14 |
| 1.3.2.1 Reduce waste in landfill Comments on Status: Regional Waste Strategy to be adopted in July 2014 | Environmental Engineer | 01/07/13, 30/06/14 | 100% % Berrigan Waste Management Plan Diversion targets achieved | 75% |  As of 8/07/14 |
| 1.3.2.2 Deliver township garbage collection and street cleaning services Comments on Status: Contractor engaged and collections underway as per Contract | | 01/07/13, 30/06/14 | 100% Garbage is collected within agreed timeframes and budgets | 75% |  As of 8/07/14 |

Sustainable natural and built landscapes Operational Plan 2013/14 progress report

|  COMPLETE |  ON TARGET |  NOT ON TARGET |  PAST DUE |  NO STATUS / DEFERRED | TOTAL |
|--|---|---|--|--|-------|
| 15 | 4 | - | - | - | 19 |

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Good government

Good government is about making good decisions over time. These decisions involve managing our financial, economic, and environmental risks and the social implications of decisions made.

Council's Good government Delivery Program and strategic objectives are:

2.1 Berrigan Shire 2023 objectives and strategies inform Council planning and community led projects

2.2 Ensure effective governance by Council of Council operations and reporting

2.3 Strengthen strategic relationships and partnerships with community, business and government

Our traffic light review of 2013/14 actions describes whether Council in the past 12 months has *done what it said it would do and if not Officers comments provide guidance on why not?*

Additional comment is also provided by Council Officers



Highlights

Risk Management with our communities and for our staff

- Development and implementation of the Tree Management Policy and Preferred Species List
- Assessments for the Proposed Barooga Walking Track
- Event Risk Management Planning for Barooga Advancement Group activities;
- Demolition and Asbestos Removal works at Finley Recreation Reserve and Berrigan Sportsground;
- Tree removal and risk mitigation works at Loco Dam;
- Signage at Tocumwal Boat Ramp; and internally
- Identification and replacement of unsafe equipment;
- Installation of electrical safety switches at all high risk locations;
- Code of Conduct Training for all staff;
- Adoption of revised Discrimination, Bullying and Harassment Policy; and
- In recognition of our commitment to risk management improved results in the StateCover WHS Audit

Australia Day Awards

Citizen of the Year

Robyn Mott

Young Citizen of the Year

Zoe Richardson



Financial Fast Facts

Overall performance

| | | |
|---|----------|-----------|
| Operating surplus | \$0.2m | ↑ \$0.06m |
| Operating deficit before capital grants and contributions | (\$1.5m) | ↓ \$1.1m |

Revenue and expenses

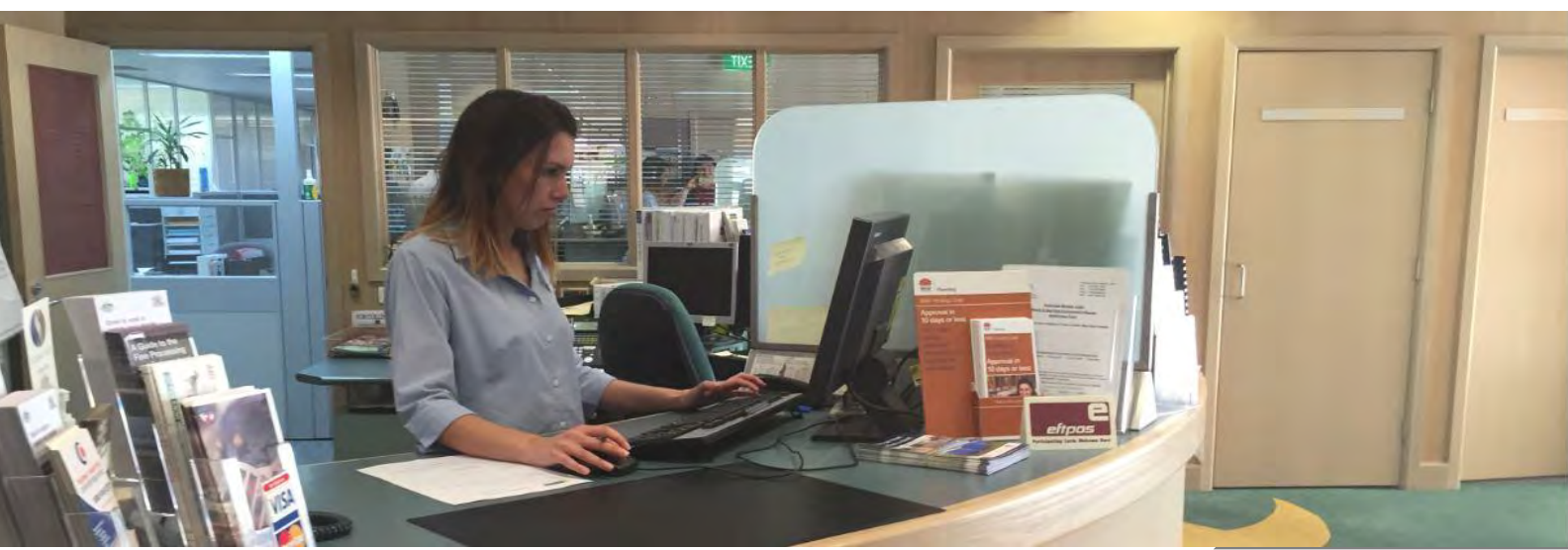
| | | |
|----------------|---------|-----------|
| Total revenue | \$18.9m | ↓ \$0.05m |
| Total expenses | \$18.7m | ↓ \$0.2m |



Cash and investments






| | | |
|---------------------------|---------|----------|
| Cash and cash equivalents | \$2.3m | ↑ \$0.5m |
| Investments | \$14.0m | ↓ \$2.0m |






Balance Sheet





| | | |
|--------------------|----------|-----------|
| Total assets | \$204.9m | ↑ \$0.9m |
| Total liabilities | \$4.1m | ↓ \$0.05m |
| Total equity | \$200.9m | ↑ \$1.0m |
| New assets 2013/14 | \$6.7m | |












| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|---------------------------|-------------------------------|---|-------------|---|
| <p>Comments on Status: Quarterly quarter reporting commenced, Corporate Workshop held Feb 2014. Work commenced on updating and reviewing Delivery Program and actions, budget and capital works program for 2014/15 Operational Plan. Council's suite of IP for 2014/15 reviewed, exhibited, submissions received and adopted by Council 18 June 2014. Outstanding actions - June 2014 quarter review scheduled for July/August 2014 Council meeting</p> | | | | | |
| <p>2.1.1.1 Promote and support the engagement of Shire residents, local business and agencies in the development, implementation and review of Berrigan Shire 2023</p> | | | | | |
| <p>Comments on Status: 1. Engagement strategy developed and implemented re: road re-naming. 2. Consultation and survey undertaken as part of the Ageing and Liveability Strategy's development 3. Town Entrance Engagement Strategy developed and consultation undertaken with Tocumwal community 4. Engagement strategy developed and is being implemented re: Roads, Kerbs, Bridges and Paths Asset Management Plan' 5. Street Stall Meetings held Barooga, Tocumwal, Finley and Berrigan re: Asset Plans and Pedestrian Access and Mobility Plans 6. Town Entrance Engagement Strategy developed and consultation undertaken with Finley community 7. Assisted Library Services with engagement / survey young people as part of the development of the Library Services Strategy</p> | <p>Council Governance</p> | <p>01/07/13, 30/06/14</p> | <p>6 No. of new partnerships / projects reported in Annual Report</p> | <p>7</p> | <p> As of 24/06/14</p> |
| <p>2.2.1 Meet legislative requirements for Council elections, local government and integrated planning and reporting (Council Governance)</p> | | | | | |
| <p>Comments on Status: All legislation requirements met ie IP&R updated, policies codes etc reviewed or being reviewed etc Ongoing issue RAMROC meeting with alternative election manager. Input to Local Government Act Taskforce to update legislation relating to conduct of elections.</p> | <p>Council Governance</p> | <p>01/07/13, 30/06/14</p> | <p>100% Supporting Operational Plan actions are undertaken and the outcome reported</p> | <p>100%</p> | <p> As of 8/07/14</p> |
| <p>2.2.1.1 Provide facilities and support including financial to elected Council</p> | <p>General Manager</p> | <p>01/07/13, 30/06/14</p> | <p>90% Council meeting attendance</p> | <p>100%</p> | <p> As of 8/7/14</p> |
| <p>Comments on Status: Facilities</p> | | | | | |


| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|----------------------------------|------------------------|---|------|--|
| <p><i>provided and expenses met in accordance with Council policies. Electronic devices provided where required. Allowances provided. Access to training and conferences provided. Ongoing</i></p> | | | | | |
| <p>2.2.2 Council operations support ethical, transparent and accountable corporate governance</p> | | | | | |
| <p>Comments on Status: Privacy Management Plan adopted and being implemented. Code of conduct training provided for all staff in November. Agency Information Plan adopted. On-line privacy training undertaken.</p> | Corporate and Community Services | 01/07/13, 30/06/17 | Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 31/03/14 |
| <p>2.2.2.1 Implement and further develop the Berrigan Shire Integrated Management System</p> | | | | | |
| <p>Comments on Status: System development is progressing with most procedures sitting in draft and awaiting review and feedback from the Management Group</p> | Enterprise Risk Manager | 01/07/13, 30/06/14 | Procedures developed in accordance with Action Plan and Audit results | 75% |  As of 23/06/14 |
| <p>2.2.2.1.1 Standard Operating Procedures (SOPs) to be developed for outdoor positions</p> | | | | | |
| <p>Comments on Status: Draft documents have been developed for all outdoor roles and currently sitting with Managers for further comments before issuing</p> | Enterprise Risk Manager | 01/07/13, 30/06/14 | No. of draft SOPs developed for approval | 75 |  As of 23/06/14 |
| <p>2.2.2.1.2 Design Manual, Quality Procedures, Environmental Procedures to be reviewed and reissued</p> | | | | | |
| <p>Comments on Status: Quality and Environmental Procedures have been included in the IMS. Design Manual is currently under review with Survey staff.</p> | Enterprise Risk Manager | 01/07/13, 30/06/14 | Review conducted and Manuals reissued | 50% |  As of 23/06/14 |
| <p>2.2.2.1.3 Inspection and test plans reviewed and reissued</p> | | | | | |
| <p>Comments on Status: Documents currently undergoing review with</p> | Enterprise Risk Manager | 01/07/13, 30/06/14 | No. of Inspection and Test Plans to be reviewed | 75 |  As of 23/06/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|-----------------------------|------------------------|---|------|---|
| <i>Document Controller. This will be an ongoing process with discrepancies highlighted during internal audits.</i> | | | | | |
| 2.2.2.2 Coordinate Council investments, financial management, financial operations and processing | | | | | |
| Comments on Status: <i>Financial statements for 2012/13 complete by due date. Unqualified audit report received. Investment Policy reviewed and adopted. Rate levy processed. QBRs for December quarter complete. LIRS application submitted. LTFP review complete. Budget works complete</i> | Director Corporate Services | 01/07/13, 30/06/14 | 100% % Financial Indicator Targets met and reported to Council | 100% |  As of 02/06/14 |
| 2.2.2.2.1 Control and monitor operational compliance with relevant Council financial management (finance and investment) standards and policies. | | | | | |
| Comments on Status: <i>Investment Policy reviewed and re-adopted. Audit complete. New Procurement and Disposal policy adopted and work on procurement processes continuing. New auditor appointed</i> | Director Corporate Services | 01/07/13, 30/06/14 | 100% External audits reporting on staff compliance with relevant controls / policies | 100% |  As of 02/06/14 |
| 2.2.2.2.2 Coordinate and manage Council, Water, Sewer, and Domestic Waste Rating and Revenue Services | | | | | |
| Comments on Status: <i>Rate levy processed. Third quarter water consumption bills sent. Collection process working well. New valuations received from Valuer-Generals office. Re-categorisations complete. New rates and charges for 2014/15 adopted.</i> | Director Corporate Services | 01/07/13, 30/06/14 | | 100 |  As of 02/06/14 |
| 2.2.2.2.3 Timely and efficient delivery of Payroll Services | | | | | |
| Comments on Status: <i>Payroll processed in line with statutory obligations. Finance Manager and other staff have filled vacancy caused by Long Service Leave absence admirably</i> | Director Corporate Services | 01/07/13, 30/06/14 | | 100 |  As of 02/06/14 |
| 2.2.2.2.4 Monitor, control and coordinate - cash receipting, creditor and debtor management activities | | | | | |
| | Director Corporate Services | 01/07/13, 30/06/14 | | 100 |  As of 02/06/14 |






| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|------------------------------------|-------------------------------|---|-------------|---|
| <p>Comments on Status: Cash receipting and banking undertaken as per procedure. There is a need to look at a reallocation of work to address timeliness</p> | | | | | |
| <p>2.2.2.3 Deliver responsive Customer Service</p> <p>Comments on Status: Customer Service working well. Staffing issues resolved. Complaints handling procedures to be reviewed. Customer service training for new staff required.</p> | <p>Director Corporate Services</p> | <p>01/07/13, 30/06/14</p> | <p>85% Customers satisfied by Council response - survey complaints system</p> | <p>100%</p> | <p> As of 02/06/14</p> |
| <p>2.2.2.4 Manage human resource and work-force development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2013 - 2017</p> <p>Comments on Status: Service progressing adequately. Code of Conduct training delivered for all staff. Privacy training booked in January/February. Review of induction procedures and materials underway.</p> | <p>Director Corporate Services</p> | <p>01/07/13, 30/06/17</p> | <p>100% Workforce Development Plan is implemented</p> | <p>50%</p> | <p> As of 29/01/14</p> |
| <p>2.2.2.4.1 Recruit, train and manage employees and volunteers in accordance with legislative requirements and Council policy</p> <p>Comments on Status: Ongoing recruitment and training processes being implemented. Volunteer Strategy adopted Dec 2012. Resources for implementation of Volunteer Strategy to be included in 2013/2014 budget. Budget included</p> | <p>Director Corporate Services</p> | <p>01/07/12, 30/06/13</p> | | <p>100</p> | <p> As of 01/07/13</p> |
| <p>2.2.2.4.2 Ensure safe workplace for all employees, visitors, contractors / consultants and volunteers</p> <p>Comments on Status: Percentage reflects performance in StateCover WHS Audit. Areas for improvement will be progressively addressed</p> | <p>Enterprise Risk Manager</p> | <p>01/07/12, 30/06/13</p> | | <p>75</p> | <p> As of 24/06/14</p> |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|-----------------------------|------------------------|--|------|--|
| <p>2.2.2.4.3 Facilitate workplace training and professional development for Council employees and volunteers in accordance with Council policy and job requirements.</p> <p>Comments on Status: Code of conduct training delivered to all staff. Other training delivered as needed per training plan. Privacy training rolled out.</p> | Director Corporate Services | 01/07/12, 30/06/13 | | 100% |  As of 02/06/14 |
| <p>2.2.2.5.1 OHS Manual to be reviewed and reissued in accordance with new legislation</p> <p>Comments on Status: WHS issues have now been included in the IMS Manual</p> | Enterprise Risk Manager | 01/07/13, 30/06/14 | 100% | 100% |  As of 24/06/14 |
| <p>2.2.2.5.2 Conduct information and training sessions for relevant staff re: Reviewed and reissued Manual</p> <p>Comments on Status: Not yet completed</p> | Enterprise Risk Manager | 01/07/13, 30/06/14 | 80 No of Staff who attend sessions | |  As of 25/09/13 |
| <p>2.2.2.5.3 Establish Volunteer Management System addressing workplace and health and safety issues. Tasks will include: review of volunteer policy, review of volunteer procedures, development of consultation mechanisms/training for volunteers</p> <p>Comments on Status: Waiting on review of S355 committees</p> | Enterprise Risk Manager | 01/07/13, 30/06/14 | 4 No. of activities undertaken | |  As of 09/07/13 |
| <p>2.2.2.6 Provide information technology and associated support for Council operations</p> <p>Comments on Status: Large scale computer replacement program complete. New photocopier/printer solution installed. IT working extremely well at present</p> | Director Corporate Services | 01/07/13, 30/06/14 | 90% % of IT assistance requests resolved | 75% |  As of 09/07/14 |
| <p>2.2.2.7 Maintain and sustainably redevelop existing infrastructure and community assets</p> <p>Comments on Status: New multi-purpose facility at Barooga Recreation Reserve completed. Construction of new building at Finley Recreation Reserve Funding received for replacement of the "Red Shed" at Berrigan.</p> | Director Corporate Services | 01/07/13, 30/06/17 | 95% % of Planned Corporate/Community Services Asset Management Plan works completed | 60% |  As of 29/01/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|------------------------------------|-------------------------------|---|-------------|---|
| <p>2.2.2.8 Coordinate and manage maintenance and renewal of Council plant and equipment</p> <p>Comments on Status: <i>Ongoing</i></p> | <p>Director Technical Services</p> | <p>01/07/13, 30/06/17</p> | <p>Annual Capital Works Plan</p> | <p>75</p> | <p> As of 03/04/14</p> |
| <p>2.2.3 Participate in networks that promote regional and cross-border collaboration, planning and service delivery (Council Governance)</p> <p>Comments on Status: <i>GM and Mayor attendance at RAMROC forums Staff attendance at RAMROC special interest networks Participation in LGMA function Joint meeting with "Mid Murray" councils to discuss "Joint Organization" Proposed meeting with Corowa and Albury Councils 4/4/14 to discuss cross border competitiveness GM and Council Officers in April-June quarter attended meetings re: Regional Action Plan Development with Council Officers also attending meetings convened by Planning re: Regional Growth Planning</i></p> | <p>Council Governance</p> | <p>01/07/13, 30/06/17</p> | <p>100% Supporting Operational Plan Actions completed and outcomes reported</p> | <p>75%</p> | <p> As of 24/06/14</p> |
| <p>2.2.3.1 Develop resources and establish partnerships that improve local assessment of the social and economic implications of cross-jurisdictional decision-making and policy</p> <p>Comments on Status: <i>Murray Now subscription and Research commissioned (Jerilderie, Cobram and Berrigan Shire focus) re: economic impact of ageing population Partnership initiated with University of Canberra - regional wellbeing survey Resource Directory being updated Regional Needs based social assessment developed to support initial scoping works undertaken by Grafton Australia</i></p> | <p>Council Governance</p> | <p>01/07/13, 30/06/17</p> | <p>100% Annual publication of Berrigan Shire Health and Wellbeing Profile</p> | <p>100%</p> | <p> As of 24/06/14</p> |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|---------------------|------------------------|--|----------|--|
| <p>2.2.3.2 Actively lobby all levels of government and industry re: Murray Darling Basin Plan</p> <p>Comments on Status: MDBA and Sussan Ley lobbied in relation to holiday river levels. input given to "Constraints Management" Strategy River flows maintained over tourist season Rhondda Dickson to visit Shire area on 14/4/2014 Met with MDA Chairman Craig Knowles at Echuca Liaising with Tocumwal Chamber of commerce and Barooga Advancement Group to commence community action campaign. Working with RAMROC to lobby for amendment to Water Act to recognize or respect social and economic values. RAMROC working group meeting with Commonwealth agencies 16/7/2014</p> | General Manager | 01/07/13, 30/06/17 | Annual No. of submissions / representations made | 2 75% |  As of 8/07/14 |

Good government Operational Plan 2013/14 progress report

|  COMPLETE |  ON TARGET |  NOT ON TARGET |  PAST DUE |  NO STATUS / DEFERRED | TOTAL |
|--|---|---|--|--|-------|
| 15 | 16 | 7 | | | 28 |

Supported and engaged communities

Safe, healthy, accessible and inclusive communities are child and older person friendly.

Lifelong learning, cultural expression, services for older residents and recreational activities provide opportunities for people with a diverse range of interests to become involved and engaged in their local communities

Council's Supported and engaged communities Delivery Program and strategic objectives are:

3.1 Create safe, friendly and accessible communities

3.2 Support community engagement through life-long learning, culture and recreation

Our traffic light review of Operational Plan 2013/14 actions describes whether Council in the past 12 months has *done what it said it would do* and if not Officers comments provide guidance on why not?

Council Officers have also commented on significant achievements or projects commenced in the past 12 months



Highlights

International Women's Day

Council Library Services hosted another very successful International Womens' Day Literary Luncheon, Saturday 8th March 2014.

At our first weekend luncheon one hundred and nineteen guests were entertained by authors: Ber Carroll; Di Blacklock; and Liane Moriarty.

All three spoke about their lives and the 'women who inspire us'.

Seniors Week

This year's Seniors Week Activity crossed the generations and was a wonderful partnership with Finley High School.

The Berrigan Shire Bake-Off and High Tea teamed eight Year-10 students and eight Seniors from across the Shire in a High Tea bake –off judged by cooking judge, Marge Maxwell. Mrs Inara Fox and Miss Samatha Bauer of Berrigan won the Bake-Off while our Seniors enjoyed a fantastic High Tea.



Water Supply

Council Water Services have been busy this year with the potable water supply, maintenance and renewals needed to keep our water supply safe for residents and visitors.




Works have included:





- The commissioning of new fluoridisation units in Berrigan and Finley
- Replacement and installation of an additional water main in Finley complementing Roads and Maritime Services NSW reconstruction of Tuppal Street.







- Refurbishment of the Tocumwal Water Treatment Plant






The Tocumwal Water Treatment Plant work involved the removal and replacement of 20 tonnes of filter sand and the repainting of the internal surfaces of the steel tank. A novel approach to the replacement of the filter sand was, with this project, the use of a 50 tonne crane to lift 1 tonne “bulker” bags into the tank, rather than the previously used auger unit.














| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|---|------------------------|---|---------|---|
| <p>3.1.1 Build communities that are home to more families and young people</p> <p>Comments on Status: Planning commenced for the following community events targeting young people and families: 1: Children's Week - partner community agencies include: Intereach, Centacare, Council Libraries and Early Intervention 2: Youth Development: Youth Committee formed for Friday Night Dance Party scheduled for November 3: Children's Week conducted October 2013 - 4 events in each town conducted in partnership with local schools, library services, Family Support Services 4. Youth Committee planned and staged Friday Night Dance Party. 5. Berrigan Shire Youth Development Committee has funded bus to transport young people to Turn it Up Mulwala an /u18 youth event 21 December 2013 6; Youth Development Committee Projects International Children's Games</p> | Strategic and Social Planning Coordinator | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 09/07/14 |
| <p>3.1.1.1 Support and promote the healthy development and wellbeing of children and young people</p> <p>Comments on Status: Youth Development Committee sponsorship Children's Week planning Commenced and 4 events held Oct 2013 Youth Committee planned and staged Friday Night Dance Party Dec 2013 Youth Grant and sponsorship of Finley Fun Run - Youth run event raising funds for Timore Leste Youth Week planning commenced with young people - street art project Berrigan Skate Park International Childrens Games - Liaison with Lake Macquarie Council and local committee for Dec 2014 participation Youth Week activities completed - Street ART Project and Finley High School Youth Day International Children's Games - Registration Completed and Team Selections commenced</p> | Strategic and Social Planning Coordinator | 01/07/13, 30/06/14 | \$5,000 Value of Council social development projects: engaging children and young people | \$2,500 |  As of 03/07/14 |
| <p>3.1.1.2 Deliver on behalf of the funder Early Childhood Intervention Services</p> <p>Comments on Status: Service being delivered with the possibility of expansion.</p> | Director Corporate Services | 01/07/13, 30/06/14 | 100% Funding and service targets are met | 100% |  As of 02/06/14 |




| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|----------------------------------|------------------------|---|------|--|
| <p>3.1.1.3 Develop Children and Families Strategy</p> <p>Comments on Status: <i>To commence on completion of Ageing and Healthy Living Strategy; Literature Review commenced; Deferred until the completion of the Library Services Strategy</i></p> | Director Corporate Services | 01/01/14, 30/06/14 | 90% Children and Families Strategy developed | 20% |  As of 03/07/14 |
| <p>3.1.2 Facilitate all age healthy lifestyles and ageing in place</p> <p>Comments on Status: <i>Work on an "Ageing in Berrigan and Jerilderie Shires" guide underway. Seniors Week activities included: attending Finley Regional Care Expo, liaising with Library Services re: Seniors Week Bake Off. Publication and distribution of the Living Well in Berrigan Shire August 2014</i></p> | Corporate and Community Services | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 03/07/14 |
| <p>3.1.2.1 Provide on behalf of the funder integrated in-home services and support to frail, aged and the disabled including service coordination, information and referral</p> <p>Comments on Status: <i>The service is being delivered extremely well under the existing bulk-funding arrangements. The move to individualized funding will see the Council withdraw from service provision by June 2015. Work on finding a partner well underway</i></p> | Director Corporate Services | 01/07/13, 30/06/17 | 100% Funding and service targets are met | 100% |  As of 02/06/14 |
| <p>3.1.2.1.1 Deliver and provide meals for older people and people with disabilities</p> <p>Comments on Status: <i>The service has moved to a frozen meal service in Finley. The frozen meals offer more variety to clients and allow them to have their meal at a time of their choosing. The change has been popular with clients. Changes with Finley Regional Care CAPS packages have seen increased demand for the Meals on Wheels service.</i></p> | Director Corporate Services | 01/07/13, 30/06/14 | 100% Funding and service targets are met | 100% |  As of 02/06/14 |






| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|----------------------------------|------------------------|--|------|---|
| 3.1.2.1.2 Facilitate social contact and participation in community life for older people and people with disabilities Comments on Status: Service working well | Director Corporate Services | 01/07/13, 30/06/14 | 100% Funding and service targets are met | 100% |  As of 02/06/14 |
| 3.1.2.1.3 Deliver home maintenance and modification services for older people Comments on Status: Service working well | Director Corporate Services | 01/07/13, 30/06/14 | 100% Funding and service targets are met | 100% |  As of 02/06/14 |
| 3.1.2.1.4 Deliver health related transport for eligible residents and their carers Comments on Status: Service working well | Director Corporate Services | 01/07/13, 30/06/14 | 100% Funding and service targets are met | 100% |  As of 02/06/14 |
| 3.1.2.2 Develop Liveability and Healthy Ageing Strategy Comments on Status: Liveability and Ageing Strategy endorsed by Council; training conducted for Sec 355 volunteers on 'enhancing the age friendliness of facilities'. Implementation of Strategy and associated actions is the next step | Director Corporate Services | 01/07/13, 31/12/13 | 100% Liveability and Ageing Strategy developed | 100% |  As of 28/01/14 |
| 3.1.2.3 Provide recreation facilities which support active lifestyle and ageing in place Comments on Status: Work on Barooga Recreation Reserve complete. Finley Recreation Reserve work on target | Director Corporate Services | 01/07/13, 30/06/14 | 100% Implementation and review Corporate & Community Services Asset Management Plan | 70% |  As of 03/07/14 |
| 3.1.3 Strengthen the inclusiveness and accessibility of our community Comments on Status: Ageing and Liveability Strategy consultation - identified a range of issues that will strengthen the inclusiveness and accessibility of our communities' Training held for Sec 355 Committees on improving the ageing friendliness of facilities" | Corporate and Community Services | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 50% |  As of 03/07/14 |


| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|----------------------------------|------------------------|---|------|--|
| <p>3.1.3.1 Promote the social and economic wellbeing of the Shire through social planning and community development activities</p> <p>Comments on Status: <i>Childrens Week events x 4 October Masquerade Dance - November Finley Fun Run - February Youth Event International Womens Day 8 March Seniors Week - attended Finley Regional Care Expo - Library Information and Marketing of PAMPS/Ageing Strategy; High Tea joint project Libraries involving Young People / Older Residents Planning commenced with High School for Youth Week Mens Health Week - Mens Health Forum held June 2014 at Finley Golf Club community development project with Mens Shed, Finley Community Health, Riverina Bluebell and Finley Medical Centre</i></p> | Corporate and Community Services | 01/07/13, 30/06/14 | No. of activities held | 5 |  As of 03/07/14 |
| <p>3.1.4 Coordinate and facilitate the delivery of potable water, public health and safety services (Environmental Services)</p> <p>Comments on Status: <i>Completed</i></p> | Environmental Services | 01/07/13, 30/06/17 | Supporting Operational Plan actions are undertaken and the outcome reported | 100% | 100%  As of 06/07/14 |
| <p>3.1.4.1 Ensure potable water and sewer network is safe and functional</p> <p>Comments on Status: <i>Staff operating all plants to achieved acceptable treatment outcomes</i></p> | Environmental Engineer | 01/07/13, 30/06/14 | Compliance Public Health water standards & standards for sewerage treatment | 75% | 100%  As of 8/07/14 |
| <p>3.1.4.1.1 Generate sufficient income from fees and charges to provide for the renewal of sewer, water supply and distribution assets</p> <p>Comments on Status: <i>New sewer charges take effect from this year.</i></p> | Director Corporate Services | 01/07/13, 30/06/14 | Funds in Water and Sewer Reserve Accounts | 100% |  As of 02/06/14 |
| <p>3.1.4.2 Monitor, control and report upon environmental contaminants and hazards - water, fire, refuse, buildings and air</p> <p>Comments on Status: <i>Completed</i></p> | Development Manager | 01/07/13, 30/06/14 | Assess and report on impacts associated with contaminations | 100% | 100%  As of 06/07/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|----------------------------------|------------------------|---|------|---|
| 3.1.4.2.1 Develop and implement inspection programs for food premises, building works, water/sewerage treatment, fire safety/hazard reduction Comments on Status: <i>Completed</i> | Development Manager | 01/07/13, 30/06/14 | 100% Annual report describing number of programmed inspections by type & outcome | 100% |  As of 06/07/14 |
| 3.1.4.3 Coordinate and facilitate local emergency management committee Comments on Status: <i>Emergency Management Committee meetings held as scheduled</i> | Director Technical Services | 01/07/13, 30/06/14 | 100% LEMPan is maintained | 100% |  As of 7/07/14 |
| 3.1.4.3.1 Provide and maintain local emergency operations centres and associated infrastructure Comments on Status: <i>LEOC's at Berrigan and Tocumwal are functional. New roof for Tocumwal is waiting on funding from NSW SES.</i> | Director Technical Services | 01/07/13, 30/06/14 | 100% LEOCs found fit for purpose during emergencies and / or training operations | 80% |  As of 7/07/14 |
| 3.1.4.3.2 Participate in the implementation and review of Local Disaster Management Plan-DisPlan Comments on Status: <i>Updated DISPLAN document adopted 12th July, 2012.</i> | Director Technical Services | 01/07/13, 30/06/14 | 100% Plan reviewed and adopted Local Emergency Management C'tee at least every 5 yrs | 100% |  As of 24/09/13 |
| 3.1.4.5 Control and promote responsible ownership of companion animals Comments on Status: <i>Completed</i> | Development Manager | 01/07/13, 30/06/14 | 100% % Customer service complaints resolved within 3 working days | 100% |  As of 06/07/14 |
| 3.2.1 Provide opportunities for life-long learning, cultural expression and recreation Comments on Status: | Corporate and Community Services | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 25% |  As of 29/09/13 |
| 3.2.1.1 Coordinate and deliver local library services Comments on Status: <i>Library service operating within guidelines. Work on the new strategic plan is underway. Patronage is up in all libraries except Berrigan</i> | Director Corporate Services | 01/07/13, 30/06/14 | 2% Annual % increase in library usage - patronage | 2% |  As of 02/06/14 |






| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|-----------------------------|------------------------|---|------|---|
| <p>3.2.1.1.1 Conduct activities that respond to and reflect local needs and interests</p> <p>Comments on Status: <i>Knit with Love, Mosaic Madness, Tech Savvy seniors - iPad training. New Library Strategic Plan underway</i></p> | Director Corporate Services | 01/07/13, 30/06/14 | 100% Survey of Library patrons conducted | 100% |  As of 7/07/14 |
| <p>3.2.1.1.2 Provide programs that strengthen residents' connection to each and place</p> <p>Comments on Status: <i>Tech Savvy seniors has enabled older people to use technology to stay in touch with family and other loved ones. Local history programs have been popular. Simultaneous Storytime was a huge success as was International Women's Day</i></p> | Director Corporate Services | 01/07/13, 30/06/14 | 100% Survey of library users is conducted | 100% |  As of 02/06/14 |
| <p>3.2.1.1.3 Partner in the collection and preservation of local history</p> <p>Comments on Status: <i>History of Berrigan Show Society on display</i></p> | Director Corporate Services | 01/07/13, 30/06/14 | 100% Local history activities are planned and undertaken | 100% |  As of 02/06/14 |
| <p>3.2.1.1.4 Be the information and digital gateway for shire residents, students and visitors</p> <p>Comments on Status: <i>Public access computers and hotspot available to all. Tech Savvy seniors, Broadband for Seniors operating at Tocumwal. Social media strategy underway</i></p> | Director Corporate Services | 01/07/13, 30/06/14 | 100% Develop social media strategy | 100% |  As of 02/06/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|-----------------------------|------------------------|--|------|--|
| <p>3.2.1.2 Strengthen community engagement and participation in Council activities</p> <p>Comments on Status: Engagement activities undertaken year to date include: Website publications Monthly Bulletin Street Meetings x 10 Road Renaming Project Community BBQ Town Entrance Publication Annual Report Publication Community Report and its distribution to all residents / households Street Stall: Road, Bridges, Kerb Asset Management Plan and PAMPS Sec 355 Committee management of community facilities and reserves Review of Social Media Policy Town Entrance Meeting Finley - Bowls Club Establishment of Facebook, Twitter and Instagram Accounts - Facebook social media as an engagement platform trial commenced June 2014</p> | Director Corporate Services | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 03/07/14 |
| <p>3.2.1.2.1 Conduct community consultations in accordance with the Shire Council's Community Engagement Framework</p> <p>Comments on Status: Issues requiring community consultation are being identified and program of consultation will be finalised November 2012: Survey/s engagement Dec – March include: Youth Week Survey (149 respondents); Barooga Public School Playground Consultation (10 students); International Women's Day (Next Years Event ; Q's re: Library & Business Week 60 Respondents); Preliminary Ageing Survey (38 respondents)</p> | Council Governance | 01/07/13, 30/06/14 | 6 No. of engagement activities held | 7 |  As of 9/07/14 |
| <p>3.2.1.2.3 Lead strategic management and planning for the development and renewal of recreation and open space assets and facilities</p> <p>Comments on Status: Needs thorough review at Manex level</p> | Director Corporate Services | 01/07/13, 30/06/14 | No. of Committees with a Strategic Plan | |  As of 29/09/13 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|-----------------------------|------------------------|---|------|---|
| <p>3.2.1.2.4 In accordance with Asset Management Plans - plan the development and renewal of recreation and open space assets and facilities</p> <p>Comments on Status: Barooga Recreation Reserve redevelopment complete. Finley Recreation Reserve redevelopment underway. Work on renewal of "Red Shed" at Berrigan Sports ground commenced</p> | Director Corporate Services | 01/07/13, 30/06/14 | 100% No. and % of scheduled projects completed | 50% |  As of 9/07/14 |
| <p>3.2.1.3 Financially contribute to and support South West Arts programs and activities</p> <p>Comments on Status: 2013/14 contribution paid and action plan provided. Faces of the South West project to be rolled out shortly</p> | Director Corporate Services | 01/07/13, 30/06/14 | 3 No. of activities held in the Shire | 1 |  As of 31/03/14 |
| <p>3.2.2 Facilitate and partner with local communities in the development of township plans (Council Governance)</p> <p>Comments on Status: Community Groups applying for grant funds (Club and Participation and Facilities Grants) encouraged to align their application with township plans. Town Plans have been referenced by Community Groups where advice has been sought e.g:- Berrigan Cricket Club, Berrigan Tidy Towns Committee, Finley Lake Trust, Tocumwal PreSchool</p> | Council Governance | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 03/07/14 |
| <p>3.2.2.1 Coordinate and align community projects and activities with township plans</p> <p>Comments on Status: Tidy Town Projects - Berrigan and Barooga, Assistance with community events (rubbish removal) eg: Barooga Carols, Finley Chamber Xmas Festival, RexPo</p> | Director Corporate Services | 01/07/13, 30/06/14 | 6 No. of town plan projects undertaken with in-kind support from Council | 6 |  As of 03/07/14 |
| <p>3.2.2.1.1 Partner with our communities on the development of walking and cycling tracks along rail trails and river bank reserves</p> <p>Comments on Status: First review not held yet</p> | Director Corporate Services | 01/07/13, 30/06/14 | Value of in-kind support from Council re: community development of trails/tracks | 0% |  As of 07/07/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|-----------------------------|------------------------|----------------------------|-----|--|
| 3.2.2.1.2 Review with relevant staff and Committees Corporate and Community Services Asset Management Plan 2011 recommendations | Director Corporate Services | 01/07/13, 30/06/14 | Recommendations considered | 0% |  As of 29/09/13 |
| <i>Comments on Status: Needs thorough review at Manex level</i> | | | | | |

Supported and engaged communities Operational Plan 2013/14 progress report

|  COMPLETE |  ON TARGET |  NOT ON TARGET |  PAST DUE |  NO STATUS / DEFERRED | TOTAL |
|--|---|---|--|--|-------|
| 31 | 2 | 1 | - | 4 | 38 |

Diverse and resilient business

Our lifestyle, climate, existing facilities and proximity to Melbourne present a range of agricultural, tourism, retail and health industry opportunities.

Council's Delivery Program and diverse and resilient business strategic objectives include:

- 4.1 Invest in local job creation, retention and innovation
- 4.2 Strong and diverse economy
- 4.3 Diversify and promote local tourism
- 4.4 Connect local, regional and national road, rail and aviation infrastructure

Our traffic light review of Operational Plan 2013/14 actions describes whether Council in the past 12 months has *done what it said it would do*.



Highlights

Council supports the Finley High School each year being the key driver of the Careers and Employment Expo that, this year was held in early April. The theme for the day was Youth Futures – Regional living, working and studying.

The keynote address was delivered by with Finley High School Alumni and Paralympian, Don Elgin. Don developed an instant rapport with the Year 10, 11 and 12 students relating to them as a local talking about the opportunities and

benefits that came to him from growing up in rural Australia. Many local business owners contributed to the Expo by being part of discussion panels or attending the lunch and heading up discussion with the students about their particular industry.

The programme for the day also delivered session on business etiquette, how much does it cost to leave home and job interview skills. The Australian Business Apprenticeships Centre representative was also kept busy with inquiries.








Highlights

The Berrigan Shire Business and Environment Awards nominations went online in 2014 as part of Council’s focus on recognising sound, innovative and sustainable business practices. This year’s awards winners were eligible for state level awards. As many businesses were nominated by someone from outside their



business we are pleased to report that the business owners’ then chose to complete a submission.




Businesses were also asked to nominate an outstanding employee or apprentice. The standard of entries in all categories was very high and all entrants are to be commended on their efforts.




| Category | Winning Entry | Operator |
|------------------------------|-----------------------------|---------------------------------|
| Excellence in Environment | Old Woperana Open garden | Maryanne Ryan |
| Excellence in Events | Finley Farmers Market | Finley Farmers Market Committee |
| Excellence in Tourism | Langford House Tocumwal | Spencer and Corrie Rutherford |
| Employee of the Year | Raymond Braybon | Finley Bowling Club |
| Apprentice of the Year | Kimberley Fitzpatrick | Cobram Barooga Golf Club |
| People’s choice | David Walsh Gas | David Walsh |
| Young Business Executive | Amanda Cardillo | Amanda Cardillo |
| Business leader | Darrell Bowden | D and M Bowden Construction |
| Excellence in Small Business | K and A Foods | K and A Tengstrom |
| Excellence in Business | D and M Bowden Construction | Darrell Bowden. |




| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|------------------------------|------------------------|---|------|---|
| <p>4.1.1 Identify opportunities for strategic investment and job creation</p> <p>Comments on Status: <i>The key opportunities that have been worked on in 2013/14 are:</i> *The Tocumwal Intermodal * Dairy Feed Lots * The Grafton Project - Finley * A new grain handling site in Tocumwal *Tocumwal Aerodrome * Other projects that are commercial in confidence</p> | Economic Development | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and completed | 100% |  As of 03/07/14 |
| <p>4.1.1.1 Support the development of the Agriculture Industry</p> <p>Comments on Status: <i>A business case was prepared for the "purchase" of the Economy id suite of data that includes a detailed statistical look at the Agriculture industry in Berrigan Shire.</i></p> | Economic Development Officer | 01/07/13, 30/06/17 | 100% Annual Report of Industry Data | 100% |  As of 03/07/14 |
| <p>4.1.1.2 Support collaborative planning, shared resourcing local industry and business development projects</p> <p>Comments on Status: <i>An online business survey has been designed and will be distributed immediately after the peak holiday season. March The business survey was well supported and the report was distributed to all Chambers of Commerce who in turn forward the report to their members. The development of the Tourism Strategic Plan has commenced with the industry consultation phase well under way. June A second Business Survey was conducted after the Easter/Anzac Day holiday period and the report distributed through the Chambers of Commerce.</i></p> | Economic Development Officer | 01/07/13, 30/06/14 | 100% Business Survey conducted | 100% |  As of 03/07/14 |
| <p>4.1.1.3 Support the development of aged care industry cluster in the Berrigan Shire</p> <p>Comments on Status: <i>March 2014 The development of an aged care industry cluster was deferred by the Council at the Corporate Workshop in Bendigo</i></p> | Economic Development Officer | 01/07/13, 30/06/14 | Jobs growth measured by ABS employment data | |  As of 27/03/14 |
| <p>4.1.1.4 In conjunction with local business and employers develop an innovative labour attraction and local skills retention and employment</p> | Economic Development Officer | 01/07/13, 30/06/14 | 100% Feedback from industry groups | 100% |  As of 03/07/14 |




| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|-------------------------------------|-------------------------------|---|-------------|---|
| <p>program</p> <p>Comments on Status: Local skills and labour retention will be addressed as a key theme of the Finley High School Careers Expo that I will facilitate. The date for this event has been set (April 9) and 2 meetings with the teachers prior to the end of the school year have the plan in progress. March The program for the Finley High School Careers Expo - Berrigan Youth Futures - is confirmed and ready for delivery on the 9th of April. The program includes Don Elgin as a motivational speaker, breakout sessions dealing with financing tertiary study, apprenticeships, business etiquette and how to tackle employment interviews. June The feedback from this program has been collated and will inform the development of the 2015 program.</p> | | | | | |
| <p>4.2.1 Partner with government and industry to renew and promote the development of the Shire's economic assets (Council Governance)</p> <p>Comments on Status: Continuing to work with public and private sector partners in relation to Tocumwal Intermodal. Developed draft LEP in conjunction with the community, government and private sector agencies to allow for economic development of the area. Working with private sector to establish site for machinery trade and maintenance at Finley. Trying to collaborate with Moira Shire Council and Victorian and NSW agencies to combat fruit fly threat from residential properties. Council met with business operators from the Tocumwal aerodrome to discuss future development of the facility. The discussions were positive and indicated a genuine desire on the part of the business to work with Council to expand the marketing of the aerodrome. From this meeting Council has formed and funded a Committee of Management to be responsible for promoting the aerodrome to aviation industry.</p> | <p>Council Governance</p> | <p>01/07/13, 30/06/14</p> | <p>100% Supporting Operational Plan actions are undertaken and the outcome reported</p> | <p>25%</p> | <p> As of 03/07/14</p> |
| <p>4.2.1.1 Develop and implement Berrigan Shire Economic Development Plan</p> <p>Comments on Status: The Berrigan Shire Economic Development Plan to</p> | <p>Economic Development Officer</p> | <p>01/07/13, 30/06/14</p> | <p>100% Adopted by Council and actions implemented</p> | <p>100%</p> | <p> As of 03/07/14</p> |




| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|-------------------------------------|-------------------------------|-------------------------------------|-------------|---|
| <p>2016 is now being implemented. My 2013/14 Work plan reflects items that are detailed in the plan. March The implementation of my 2013/1014 Work plan has been reviewed and I am well on track to complete all actions June All actions in the work plan were addressed</p> | | | | | |
| <p>4.2.1.2 Develop and implement action plan to promote business opportunities, location advantages and competitiveness of Tocumwal Aerodrome and its industrial precinct</p> <p>Comments on Status: Throughout the Economic Development Strategy the development of an action plan and/or prospectus to promote business opportunities is mentioned on a number of occasions. The first step in the process will be the successful integration of the economy id data within the Berrigan Shire website. Once this is done, the need for other types of collateral will be reviewed. March Sale of land at the aerodrome is continuing overseen by the General Manager June A promotions committee has been developed and they will be responsible for a marketing plan for the aerodrome. As EDO I will be a member of this committee and will oversee the implementation of the marketing plan. It has been decided that this is a more proactive measure than developing prospectus.</p> | <p>Economic Development Officer</p> | <p>01/07/13, 30/06/14</p> | <p>100% Prospectus developed</p> | <p>100%</p> | <p> As of 03/07/14</p> |
| <p>4.2.1.3 Lobby NSW Parks for investment in the enhancement of facilities and signage in and around National and Regional Parks</p> <p>Comments on Status: I have raised the issue with the Barooga Advancement Group for input from the community. I will also target visitor feedback during the holiday season in an effort to discover what the areas of greatest need are. March I have had regular contact with Joanne Peddler from Parks NSW with regard to signage. The reality of the situation is that there is little or no money in the Parks and Wildlife Service budget to address the signage issue. There is signage ordered for Ski beach and delivery is expected before Easter. June The Ski beach signage and new Quicks beach signage is in place</p> | <p>Economic Development Officer</p> | <p>01/07/13, 30/06/14</p> | <p>Signs installed by NSW Parks</p> | <p>100%</p> | <p> As of 03/07/14</p> |





| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|------------------------------|------------------------|--|------|---|
| <p>4.2.1.4 Invest in the development of walking and cycle tracks</p> <p>Comments on Status: <i>Deferred - per discussion at Corporate Workshop February and Council resolution 19 March</i></p> | | 01/07/13, 30/06/17 | | |  As of 30/03/14 |
| <p>4.2.2 Support local enterprise through economic development initiatives</p> <p>Comments on Status: <i>The Local Employment Expo and Business Awards are initiatives that have commenced and will be completed before the end of the financial year. Plans are in place to revitalise the Tocumwal Intermodal project. March The Expo and Business Awards are will on track for delivery on the 9th and 16th of April. The awards moved to an online entry portal and businesses had to answer questions in line with those that are expected at State and regional level. The awards process is an effort to get business operators to take a good look at their business and work on their business rather than in the business. June</i></p> | Economic Development | 01/07/13, 30/06/17 | 100% Number of economic development initiatives commenced per calendar year | 100% |  As of 03/07/14 |
| <p>4.2.2.1 Facilitate the operation of vibrant business support groups within the shire</p> <p>Comments on Status: <i>I have commenced the development of a database of businesses in the Berrigan Shire. This will take some time but is an essential tool if we are to communicate effectively with the local business community. At December 30 I have over 100 local businesses entered into the database with an average of 5 or 6 completed forms coming in each day. I have attended meetings of all the local business chamber groups and will continue to do so. March 2014 The local business survey that was undertaken in late December and early January was well supported by the business community. The data was collated and the report circulated back to the industry within 10 days of the survey closing. The local papers - SRN and Cobram Courier picked up the report and wrote articles based on the information. June The Business Survey was run again after the Easter/Anzac day holiday period and the report circulated back to the community</i></p> | Economic Development Officer | 01/07/13, 30/06/14 | 100% Local Business Surveys | 100% |  As of 03/07/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|------------------------------|------------------------|--|------|---|
| <p>4.2.2.1.1 Facilitate the effective operation of Chambers of Commerce, Tourism Associations and other business groups through the development and implementation of business plans</p> <p>Comments on Status: <i>I have started meeting with the Chambers however I'm unsure of the status of business plans etc. March I have assisted Tocumwal on the Murray Tourism to complete their documentation for the Tourism Accreditation Program June I have written the Event plan for the Chamber presidents group and the marketing plan for the Aerodrome promotions committee. BSC is in the process of adopting a Strategic Plan for Tourism</i></p> | Economic Development Officer | 01/07/13, 30/06/14 | Business plans completed, adopted and implemented | 100% |  As of 03/07/14 |
| <p>4.2.3 Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications</p> <p>Comments on Status: <i>Meetings with local business operator are being held on a regular and ongoing basis. An electronic newsletter will be developed as the database grows and we are able to communicate with a decent percentage of our local businesses. 2 media releases have been published in the local newspaper March I have attended at least 3 Business Chambers meetings each month I have found an online newsletter template and am trialing it at the moment June I have attended at least 3 Business Chamber meetings each month Attended a variety of businesses with the mayor whilst interviewing nominees for the apprentice and employee of the year.</i></p> | Economic Development | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are completed | 100% |  As of 03/07/14 |
| <p>4.2.3.1 Host Berrigan Shire Business and Environment Awards</p> <p>Comments on Status: <i>Planning for the 2014 Berrigan Shire Business and Environment Awards is well underway. The date has been set, venue booked and the advertising plan with the major sponsor, the SRN, has been put in place. The method of entry for the awards is changing and all entrants will be encouraged to self-nominate through the online portal. Our aim will be to move the awards to the model used by the NSW Business Chamber in 2015.</i></p> | Economic Development Officer | 01/07/13, 30/06/14 | 100% Attendance at Awards | 100% |  As of 03/07/14 |






| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|------------------------------|------------------------|---|------|---|
| <p><i>March 2014 All entries have been completed on line and we have a total of 42 entrants. The voting on the People's Choice Awards closes this week. Bookings for the presentation dinner have just opened. We have down sized the ticket allocation to nominees to one pre entry to try and make the dinner a les expensive evening for Council. The quality of entries are mixed but there has been a very good acceptance of the on line process and the need to answer questions rather than make it a popularity contest. June The Awards presentation evening was held on the 16th of April and those attending have reported it to be successful night. Winners and finalists have been given material to promote the fact that they are winners.</i></p> | | | | | |
| <p>4.3.1 Implement the Berrigan Shire Visitor Events Plan Comments on Status: <i>The Visitor Events Plan continues to be implemented however some changes have occurred with the community committee being disbanded. The Events Committee is now a committee of Council. Total funds available for distribution \$60,754 and so far \$39,500 has been allocated to 6 Events with the Tuppal Food and Fibre Event being the largest recipient. \$21,254 remains in the funding pool. The Events committee funded the Finley Monster Weekend, and Finley Rodeo.</i></p> | Economic Development | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 03/07/14 |
| <p>4.3.1.1 Convene and facilitate the Berrigan Shire Events Coordinating Committee Comments on Status: <i>The Events committee is now a committee of Council and has met 3 times to consider funding applications. March The Council considered two funding aquitals that were submitted The Council funded the Finley Monster Weekend The Council declined two funding applications - one from the Tocumwal Mother Day Fun Run and the other from the Finley Football Club for the Grand Final Breakfast</i></p> | Economic Development Officer | 01/07/13, 30/06/14 | 100% Committee established | 100% |  As of 03/07/14 |
| <p>4.3.1.2 Provide support to event proponents and organisers Comments on Status: <i>6 Events have been supported through the funding</i></p> | Economic Development Officer | 01/07/13, 30/06/14 | 100% No. of events supported by Council | 100% |  As of 03/07/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|---|-------------------------------------|-------------------------------|---|-------------|---|
| <p><i>application process. The Tuppal Food and Fibre Festival has also had in-kind support with me writing their Business Plan. Assistance was provided to the Finley Rexpo and Big Boys Toys</i></p> | | | | | |
| <p>4.3.2 Partner regional Tourism Boards (Sun Country and Murray River)</p> | <p>Economic Development</p> | | | | |
| <p>Comments on Status: <i>With the demise of Sun Country on the Murray the Murray Regional Tourism Board has become the only tourism partner available to Berrigan Shire. We will continue to monitor industry sentiment and will review tourism support in 2014. Berrigan Shire Council has made a 3 year commitment to the Murray Regional Tourism Board with a 80% increase in the funding requested. We have made good use of our membership in teh past few months with Tom Smith presenting to Coucil at the Corporate Workshop and now facilitating the consultation for the development of the Tourism Strategic Plan</i></p> | | <p>01/07/13, 30/06/17</p> | <p>100% Supporting Operational Plan actions are undertaken and the outcome reported</p> | <p>100%</p> | <p> As of 03/07/14</p> |
| <p>4.3.2.1 Maintain membership and benefit of regional tourism boards to increase local visitation and economic activity</p> | <p>Economic Development Officer</p> | | | | |
| <p>Comments on Status: <i>I have attended the forums of the Murray Regional Tourism Board and have acted on information that I've gained from those meetings. The key issue that we are looking to address is the extent of our involvement in the digital platform that is now under development. The MRTB has supported our efforts to lobby Sussan Ley regarding river levels during the peak holiday seasons. March Berrigan Shie Council is participating in the MRTB Murray River Touring Map Berrigan Shire Council was represented at the Melbourne Caravan and Camping Show and will also be at the Sydney Show I have attend all the MRTB Forums June I continue to be involved in the MRTB Forums and I'm working on our involvement in the MRTB Digital Platform</i></p> | | <p>01/07/13, 30/06/14</p> | <p>80% Meeting attendance Regional Tourism Boards</p> | <p>100%</p> | <p> As of 03/07/14</p> |
| <p>4.3.2.1.1 Participate in Sun Country on the Murray development of Town based Tourism Strategy Destination and Marketing Plans</p> | <p>Economic Development Officer</p> | <p>01/07/13, 30/06/14</p> | <p>Town Tourism and Destination Plans / projects are</p> | | <p> As of 03/07/14</p> |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|------------------------------|------------------------|---|------|---|
| <p>Comments on Status: With the demise of Sun Country on the Murray this action needs to be reviewed</p> | | | undertaken by local operators | | |
| <p>4.3.2.2 Encourage and support local tourism body / operator activities which, foster and promote increased local tourism industry growth and development</p> <p>Comments on Status: A number of Tocumwal business operators have supported media visits with free accommodation and entry to attractions. In 2014 the region will benefit from free press articles in the Royal Auto magazine and The Weekly Times. This will be a valuable exercise for businesses to see the value in supporting visiting journalists. A Finley based business, Aussie Wool Quilts, has been supported through the process of joining the now well established Farm Gate Trail. June Tocumwal chamber was assisted with their participation in the Golf Getaway TV program</p> | Economic Development Officer | 01/07/13, 30/06/14 | 100% Murray Regional Tourism Board Data - report to Council | 100% |  As of 03/07/14 |
| <p>4.4.1 Develop and promote Berrigan Shire regional transport and freight infrastructure (Council Governance)</p> <p>Comments on Status: Supporting Operational Plan actions completed</p> | Council Governance | 01/07/13, 30/06/17 | 100% Supporting Operational Plan actions are undertaken and the outcome reported | 100% |  As of 09/07/14 |
| <p>4.4.1.1 Develop design concept, and investment case, to improve traffic entry and egress to, and within precinct, and storage areas, and associated infrastructure at Tocumwal</p> <p>Comments on Status: March 2014 The phasing document is now being developed by Opus International to give Council the road map required to move this project forward. It is expected that we will receive this document in mid-April. June Opus delivered the phasing document and it has formed the basis of representation to Federal Govt. for funding under the MDBP</p> | Economic Development Officer | 01/07/13, 30/06/14 | 100% Design concept and investment case developed | 100% |  As of 03/07/14 |

| Operational Plan / Actions & Comments | Responsible Officer | Start Date End Date | Target Measure | YTD | Status |
|--|------------------------------|------------------------|--|------|---|
| <p>4.4.1.2 Locate sources of funds for investment into facility</p> <p>Comments on Status: Now that NSW has signed up to the Murray Darling Basin Plan it is expected that this project will be put forward to Sustaining Basin Communities Fund in the next financial year. The project has been flagged with NSW Trade and Investment and also with Susan Leys office.</p> | Economic Development Officer | 01/07/12, 30/06/16 | 100% Funds to undertake works are identified | 100% |  As of 03/07/14 |
| <p>4.4.1.3 Lobby for upgrade of rail facilities, associated with Tocumwal rail line including the line to Shepparton and Melbourne ports</p> <p>Comments on Status: Contact has been made with Melbourne Ports and contact will be made with the rail authorities when required</p> | Economic Development Officer | 01/07/12, 30/06/16 | Investment by government in facilities | |  As of 03/07/14 |
| <p>4.4.1.4 Participate actively in efforts to upgrade Newell Highway and Midland Murray Valley Highways particularly the Shepparton bypass road</p> <p>Comments on Status: I have read the latest Newell Highway report and will continue to watch developments with this initiative. May 2014 - Developed the Council response to the Draft Newell Highway Corridor strategy with a special focus on parking and rest area upgrade around Tocumwal. BSC submitted an opinion document on the NSW state Government draft Newell Highway Corridor Strategy</p> | Economic Development Officer | 01/07/12, 30/06/16 | Highway upgrades demonstrative of progress | 100% |  As of 03/07/14 |
| <p>4.4.1.5 Operate and maintain the Tocumwal Aerodrome</p> <p>Comments on Status: Aerodrome operating normally</p> | Director Technical Services | 01/07/13, 30/06/14 | 100% Annual report to Council on activity and operating costs | 75% |  As of 07/07/14 |

Diverse and resilient business Operational Plan 2013/14 progress report

|  COMPLETE |  ON TARGET |  NOT ON TARGET |  PAST DUE |  NO STATUS / DEFERRED | TOTAL |
|--|---|---|--|--|-------|
| 24 | - | 1 | - | 2 | 27 |

STATUTORY REQUIREMENTS

Council's Annual Report is one of the key points of its accountability between Council and its community

It is not a report to Government but a report to the community.

And while, this Report focuses on the implementation by Council of its Delivery Program and Operational Plan 2013/14 the information in the following section includes information that is prescribed by the Local Government (General) Regulation 2005.

This information is included in the regulations that govern Local Government in New South Wales because the Government believes that it is important for communities to build their understanding of how Council is performing



| Table A: Number of applications by type of applicant and outcome* | | | | | | | | |
|---|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|--|-----------------------|
| | Access granted in full | Access granted in part | Access refused in full | Information not held | Information already available | Refuse to deal with application | Refuse to confirm/deny whether information is held | Application withdrawn |
| Media | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Members of Parliament | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Private sector business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Not for profit organisations or community | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Members of the public (application by legal representative) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Members of the public (other) | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |

*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

| Table B: Number of applications by type of application and outcome | | | | | | | | |
|--|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|--|-----------------------|
| | Access granted in full | Access granted in part | Access refused in full | Information not held | Information already available | Refuse to deal with application | Refuse to confirm/deny whether information is held | Application withdrawn |
| Personal information applications* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Access applications (other than personal information applications) | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| Access applications that are partly personal information applications and partly other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

*A **personal information application** is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Reporting Requirement Reference: *Local Government Act 1993 s 125 (1) Local Government (General) Regulation 2005 cl 219 Schedule 2*

Privacy and Personal Information Protection Act 1998 & Carers Recognition Act 2010

Privacy and Personal Information Protection Act 1998

The collection, use, storage and disclosure of personal information is governed by the the Privacy and Personal Information Protection Act 1998 (PPIPA). The collection of personal information from Councillors, employees, volunteers, contractors, ratepayers and member of the public is needed for the effective delivery or a range of Council services.

Further information regarding PPIPA can be found on the Information and Privacy Commission Website.

Carers Recognition Act 2010

The Carers Recognition Act 2010 requires that Council as a funded Human Services Agency develop and implement a Carers Recognition Policy.

Council's Home and Community Care and Early Intervention Services have policies and deliver services that support, value and recognize the importance of carers in our communities.

Reporting Requirement: *Carers Recognition Act s8 (2)*

| July 2013 – June 2014 | |
|---|---|
| Number of public officials who made PIDs | 0 |
| Number of PIDs received | 0 |
| Of PIDs received, number primarily about: | |
| Corrupt conduct | - |
| Maladministration | - |
| Serious and substantial waste | - |
| Government information contravention | - |
| Local government pecuniary interest contravention | - |
| Number of PIDs finalised | - |

Note: The number of PIDs finalised only refers to PIDs that have been received since 1 July 2013.

Additional Information

The Council adopted its Internal Reporting Policy in September 2013 which is the policy that deals with public interest disclosures. The policy is due for review in August 2016.

All staff received the policy at its adoption with pay slips. Copies of the policy are also available in common areas and on the Council common drive. Similarly, new staff also review the policy as a part of their induction.

Councillor and Mayor Expenses

| Mayor and Councillor Fees | | | |
|----------------------------------|---------------------|---------------------|-----------------------------|
| Councillor | \$ Amount | Mayor | Car Hire (Deduction) |
| B. Curtin | 10,436.93 | 22,776.66 | 3,120.00 |
| B. Hill | 11,411.11 | | |
| J. Bruce | 10,697.06 | | |
| M. Hannan | 11,247.09 | | |
| C. Jones | 11,613.41 | | |
| A. O'Neill | 11,423.41 | | |
| D. Morris | 11,037.73 | | |
| D. Glanville | 12,034.45 | | |
| Total | \$ 89,901.19 | \$ 22,776.66 | \$ 3,120.00 |



Councillor Facilities and Expenses

| Councillor Facilities and Expenses | | 2013 - 2014 |
|--|--|---------------------|
| FACILITIES | | \$ |
| Office Equipment | | - |
| Telephone | | 6,736.24 |
| Meals & Refreshments at meetings convened by Council | | 6,528.67 |
| Council Vehicles | | 20,846.41 |
| FACILITIES TOTAL | | \$ 34,111.32 |
| EXPENSES | | |
| Telephone - Calls | | - |
| Conferences & Seminars | | 5,036.38 |
| Training | | 10,757.15 |
| Interstate Travel | | - |
| Overseas Travel | | - |
| Spouse/partner/accompanying person expenses | | - |
| Carer of other related expenses | | - |
| Legal expenses | | - |
| Subscriptions | | 55.00 |
| Insurance | | 1,999.25 |
| Local Travel | | 10,573.00 |
| Travel outside the LGA | | 4,159.08 |
| Miscellaneous | | 3,316.00 |
| EXPENSES TOTAL | | \$ 35,895.86 |
| TOTAL FACILITIES AND EXPENSES | | \$70,007.18 |

Reporting Requirement *Local Government (General) Regulation 2005 cl 217(1) (a) (a1)*

Senior Staff Remuneration

| Senior Staff Remuneration | |
|---|-------------------|
| Number of senior staff | 1 |
| Package Component | \$ |
| Salary | 155,064 |
| Bonus or other payments (non-salary) | 0 |
| Superannuation (salary sacrifice and employer contribution) | 25,000 |
| Value non-cash benefits | 2,458 |
| Fringe benefits tax payable for no-cash benefits | 1,760 |
| Total Value of Contract | \$ 184,282 |

Reporting Requirement *Local Government (General) Regulation 2005 cl 217(1)(b) – (c)*



Equal Employment Opportunity

In April, 2014, Council reviewed its Equal Employment Opportunity requirements under the *Local Government Act 1993, Ch. 11, Part 4*, and implemented changes that included:

- Separation and development of the Discrimination, Workplace Bullying and Harassment Policy, and the Equal Employment Opportunity Policy;
- Development of the Equal Employment Opportunity Management Plan.

The Equal Employment Opportunity Policy outlines Council's commitment to EEO practices, and responsibilities for ensuring our workplace is fair and free from discrimination.

The Equal Employment Management Plan (EEO Plan) has been designed to work in with the Berrigan Shire Council Workforce Development Plan, incorporating the provisions as outlined in the *Local Government Act 1993*, and states Council's objectives for achieving compliance and eliminating discrimination in the workplace.

The EEO Plan is a dynamic document outlining actions for Council which include:

- Ongoing policy review
- Distribution of information and awareness sessions relating to equal employment opportunity
- Ongoing position description review
- Succession planning, training opportunities and career progression for EEO target groups
- Collection of relevant EEO information

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1)*

Committees of Management exercising functions delegated by Council

- Australia Day Committee
- Barooga Advancement Group
- Barooga Community Botanical Gardens Committee
- Barooga Recreation Reserve
- Berrigan Conservation & Tidy Town
- Berrigan Shire Heritage Committee
- Berrigan Shire Youth Development Committee
- Berrigan Sportsground Committee
- Berrigan War Memorial Hall
- Berrigan War Memorial Swimming Pool
- Berriquin Community Toy Library
- Boomanoomana Landcare Committee
- Finley Community Help Group
- Finley Pioneer Rail Committee
- Finley Railway Park
- Finley Recreation Reserve Committee of Management
- Finley Showground Sporting Complex Committee
- Finley Tidy Towns
- Finley War Memorial Hall & School of Arts
- Finley War Memorial Swimming Pool
- Fullers Road Landcare
- Mary Lawson Memorial Wayside Rest Committee
- Native Dog Landcare Group
- Retreat Public Hall
- Tocumwal Aerodrome Business & Economic Development Committee
- Tocumwal Foreshore
- Tocumwal Friends of the Library Group
- Tocumwal Historic Aerodrome Museum
- Tocumwal Rail Preservation Committee
- Tocumwal Recreation Reserve Committee
- Tocumwal Swimming Pool Committee
- Tocumwal War Memorial Hall

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a6)*

| Partnerships, Co-operatives or Other Joint Ventures | Role | Purpose |
|--|---|--|
| StateCover Mutual and Statewide Mutual | Member | Council Insurers |
| Sun Country on the Murray Inc | Association Member (until October 2013) | Moira Shire (Vic), Corowa Shire and Berrigan Shire Tourism Promotion and Development. Unilaterally dissolved by Moira Shire Council |
| Riverina and Murray Regional Organisation of Councils (RAMROC) | Organisation Member | Local Government Service Coordination and regional advocacy |
| Local Government NSW | Organisation Member | Local Government Sector Peak Body: high level intergovernmental advocacy, procurement and strategic support |
| Central Murray County Council | Constituted Member | Control of noxious weeds Berrigan, Conargo, Deniliquin and Murray Shires |

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a8)*

| | |
|--|-----|
| Summary Resolutions Section 67 – Works carried out on Private Land Reporting Requirement <i>Local Government (General) Regulation 2005 cl 217 (1) (a4)</i> | Nil |
| Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest Reporting Requirement <i>Local Government (General) Regulation 2005 cl 217 (1) (a7)</i> | Nil |

| Section 356 Grants / Contributions | \$ |
|---|-----------|
| Cobram Secondary College – CSC Presentation Night | 100.00 |
| Finley TAFE – Outstanding Student Award | 100.00 |
| Finley High School Presentation Night | 100.00 |
| Cobram & District Artist Society Hall Hire | 200.00 |
| Cancer Council – RFL Corporate Sponsor | 227.27 |
| Berrigan Tennis Club Donation Rates | 2,283.12 |
| Berrigan Lions Club – Caravan Park | 5,000.00 |
| Lions Club Berrigan – Cemetery Honorarium | 3,130.00 |
| Lions Club Finley – Cemetery Honorarium | 5,395.00 |
| Lions Club Tocumwal – Cemetery Honorarium | 3,205.00 |
| Lions Club Tocumwal – Skate Park Maintenance | 1,000.00 |
| NSW Rural Doctors Network | 3,000.00 |
| Tocumwal on the Murray Tourism Board | 8,184.00 |
| Tocumwal Chamber of Commerce | 55,000.00 |
| Finley High School Youth Day | 600.00 |
| Berrigan Mens Shed | 2,200.00 |
| Other Various | 300.00 |

Reporting Requirement *Local Government (General) Regulation 2005 cl 217(1) (a5)*



This summary includes the amount, costs and expenses paid or received by way of out of Court settlements, other than those the terms of which are not to be disclosed in addition to a summary of the status of each legal proceeding and the result (if finalized) for the 12-monthly period 1 July 2013 to 30 June 2014. The Council was not party to any legal proceedings during 2013/14.

Legal Proceedings

| Details of Legal Proceedings | Amount Incurred | Amount Recovered | State of Progress | Result |
|------------------------------|-----------------|------------------|-------------------|--------|
| Nil | Nil | Nil | Nil | Nil |

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a3)*

The follow table is a summary of routine legal action taken for the collections of outstanding debt.

Debt Recovery (Outstanding Rates and Charges)

| | Number | \$ Cost |
|--------------------|------------|------------------|
| Summons | 77 | 30,837.55 |
| Other Legal Action | 143 | 18,816.81 |
| Total | 220 | 49,654.36 |

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a3)*

Rates and Charges Written Off

| | \$ |
|---|-----------------|
| Ordinary/General Rates / Interest | 1,007.59 |
| Annual Water Charges / Interest | 1,201.89 |
| Water Consumption Charges / Interest | 996.41 |
| Annual Sewer / Pedestal Charges / Interest | 1,151..97 |
| Garbage / Domestic Waste Charges / Interest | 206.05 |
| Stormwater / Drainage Charges / Interest | 282.00 |
| Interest / Legal & Other Charges | 0.00 |
| Total | 4,845.91 |

Reporting Requirement *Local Government (General) Regulation 2005 cl 132*

| | NUMBER |
|---|---------------|
| Total Dogs Seized | 96 |
| Dogs returned to owner | 27 |
| Dogs impounded | 69 |
| Dogs released | 27 |
| Dogs Sold | 2 |
| Dogs Released to organisations to rehome | 0 |
| Dogs Euthanized – Unable to rehome | 51 |
| Cats impounded | 33 |
| Cats returned to owner | 1 |
| Cats euthanized – Unable to rehome | 32 |
| Penalty Infringement Notices Issued – COMP. ANIMALS | 41 |
| Penalty Infringement Notices Issued – LIVESTOCK | 2 |
| Reportable Dog Attacks | 2 |
| Dangerous Dog Declarations | 0 |
| Off-Leash Areas in the Shire: | 2 |
| OTHER ANIMAL MANAGEMENT ACTIVITIES | |
| Community Education Programs as required Council Bulletin | |
| De-sexed animals attract a reduced registration fee | |
| EXPENSES 2013/14 | \$ |
| Companion Animal and Livestock Impounding – Staff Salaries | 76,446.50 |
| Companion Animal and Livestock Impounding – Vehicle operating costs | 18,207.53 |
| Companion Animal and Livestock Impounding – Telephone expenses | 769.96 |
| Dog Food Expenses | 1199.87 |
| Government Registrations and levies | 6,518.00 |
| Other Operating Expenses | 1,302.94 |
| Capital Works Improvements to Pound Facility | - |
| REVENUE 2013/14 | \$ |
| Companion Animal Registration Fee Reimbursement | 11,931.00 |
| Penalty Notices – Fines Received | 10,715.14 |

Reporting Requirement Clause 217(1) (f) of the NSW Local Government (General) Regulation 2005

STATE OF OUR ASSETS

Council's *Asset Management Strategy* 2013 – 2023 assists Council monitor the delivery of services from Council infrastructure including:

roads, bridges, footpaths, stormwater drainage, and flood protection levees; corporate and council community service facilities - parks , reserves, pools, libraries, halls and other council buildings; commercial facilities – caravan parks, sale yards, quarries and aerodrome; waste management, sewerage , water distribution and supply.

Council assets also include plant and Council business operations technology and systems.

As at 30 June 2014 Council's infrastructure assets have a replacement value \$ 234,814,000.

We use the *Asset Management Strategy* to show:

- How its asset portfolio will meet the service delivery needs of its community into the future,
- What Council's asset management policies are to be achieved, and to
- Ensure the integration of Council's asset management with Berrigan Shire 2023 our communities' and Council's long term strategic plan

Each year Council in its Annual Report provides a snapshot of its capital works program, the assessed value and condition of Council assets and contracts awarded by Council to build, maintain or plan new assets



Contracts – includes Contracts over \$150,000

| Name and address of Contractor | Contract description | Tendered amount (including GST) |
|--|--|---------------------------------|
| Kennedy Builders PO Box 92 MULWALA NSW 2647 | Design and construction of Community Centre at Finley Recreation Reserve | \$1,322,280.00 |
| Auselec Cnr Karook & Markey Street COBRAM VIC 3644 | Supply of electrical services for 2013/14 | Schedule of fees |
| Cobram Data and Electrical 30 Dillion Street COBRAM VIC 3644 | Supply of electrical services for 2013/14 | Schedule of fees |
| PBS Power Services PO Box 1007 MOAMA NSW 2731 | Supply of electrical services for 2013/14 | Schedule of fees |
| Pace Electrics PO Box 208 TOCUMWAL NSW 2714 | Supply of electrical services for 2013/14 | Schedule of fees |
| P A & J L Scott 47 Townsend Street FINLEY NSW 2713 | Supply of electrical services for 2013/14 | Schedule of fees |
| RSD Chartered Accountants P.O. Box 30 BENDIGO VIC 3552 | Provide Audit Services to Council | \$22,000 |

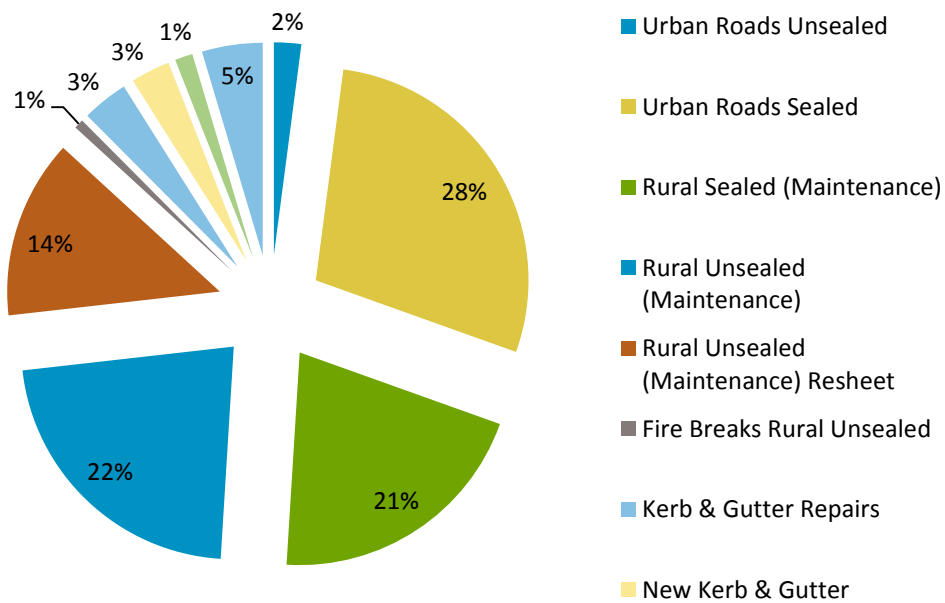
Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a2)*

Council in the past year has continued its commitment to maintain our road and footpath network to a high standard

Value of Road Works Completed

| | \$ |
|---------------------------------------|---------------------|
| Urban Roads Unsealed | 49,567 |
| Urban Roads Sealed | 679,714 |
| Rural Sealed (Maintenance) | 491,109 |
| Rural Unsealed (Maintenance) | 532,068 |
| Rural Unsealed (Maintenance) Re-sheet | 325,704 |
| Fire Breaks Rural Unsealed | 17,360 |
| Kerb & Gutter Repairs | 83,860 |
| New Kerb & Gutter | 71,476 |
| Footpath Maintenance | 32,447 |
| New Footpath | 110,426 |
| Total | \$ 2,393,731 |

% of Road Works Budget x Type of Work



There were no major capital items completed in the 13/14 financial year although there were a number of significant smaller asset renewal projects as follows:

| Water Services Asset Renewals | | \$ |
|--|--|--------|
| Replace fluoride dosing systems at Finley and Berrigan | | 50,000 |
| Re-furbish Tank at the Tocumwal Water Treatment Plant | | 50,000 |

| Sewer Services Asset Renewal Projects | | \$ |
|---|--|---------|
| Upgrade telemetry systems – all towns | | 10,000 |
| Re-line concrete at Tocumwal Sewerage Treatment Plant | | 100,000 |
| Re-line concrete at Berrigan Sewerage Treatment Plant | | 30,000 |

Council operates two business units – its water supply service and its sewer service. Each service is required to raise sufficient funds from its own activities to fund its operations.

The water supply service has increased its operating surplus with the (\$635,000) 2013/14 result due to continued increase in water consumption revenue.

Council's sewer service in response to increased sewer charges is now returning an operating surplus of \$171,000.

Stormwater Management Plan – Statement of Works 2013 – 14

| Major Stormwater Works Completed | \$ |
|--|---------|
| Stormwater Maintenance | 115,412 |
| Re-model Loco Dam, Finely | 68,467 |
| Riley Court Stormwater Retention, Tocumwal | 49,970 |
| Retention Pond –Riverina Highway, Finley | 531,279 |
| Pump Station Tocumwal Golf Club, Tocumwal | 109,583 |
| Open Drain Tuppal Street / Town Beach Road, Tocumwal | 15,981 |
| Open Drain Honniball / Racecourse Road, Tocumwal | 29,258 |
| Power to Anzac Avenue Pump Station, Tocumwal | 28,084 |
| Corcoran Street Retention Basin, Berrigan | 36,557 |

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (e)*

FINANCIAL MANAGEMENT

After Capital Grants and Contributions the Berrigan Shire Council generated a small surplus for the 2013/14 financial year.

This report provides a brief overview of Council's revenue and expenditure. More detailed information is included in council's audited financial statements which are the final part of this report

Financial Performance

| | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 |
|--|---------------|------------------|----------------|----------------|-------------|
| Revenue | \$17.1m | \$17.7 m | \$19.5 m | \$19.0 m | 18.9 |
| Expenditure | \$16.5m | \$17.8 m | \$17.6 m | \$18.8 m | 18.7 |
| Surplus | \$0.6m | (\$0.1 m) | \$1.9 m | \$0.2 m | 0.2m |
| Surplus before Capital grants & contributions | (\$0.7 m) | (\$0.7 m) | \$1.4 m | \$(0.4)m | \$(1.5) |

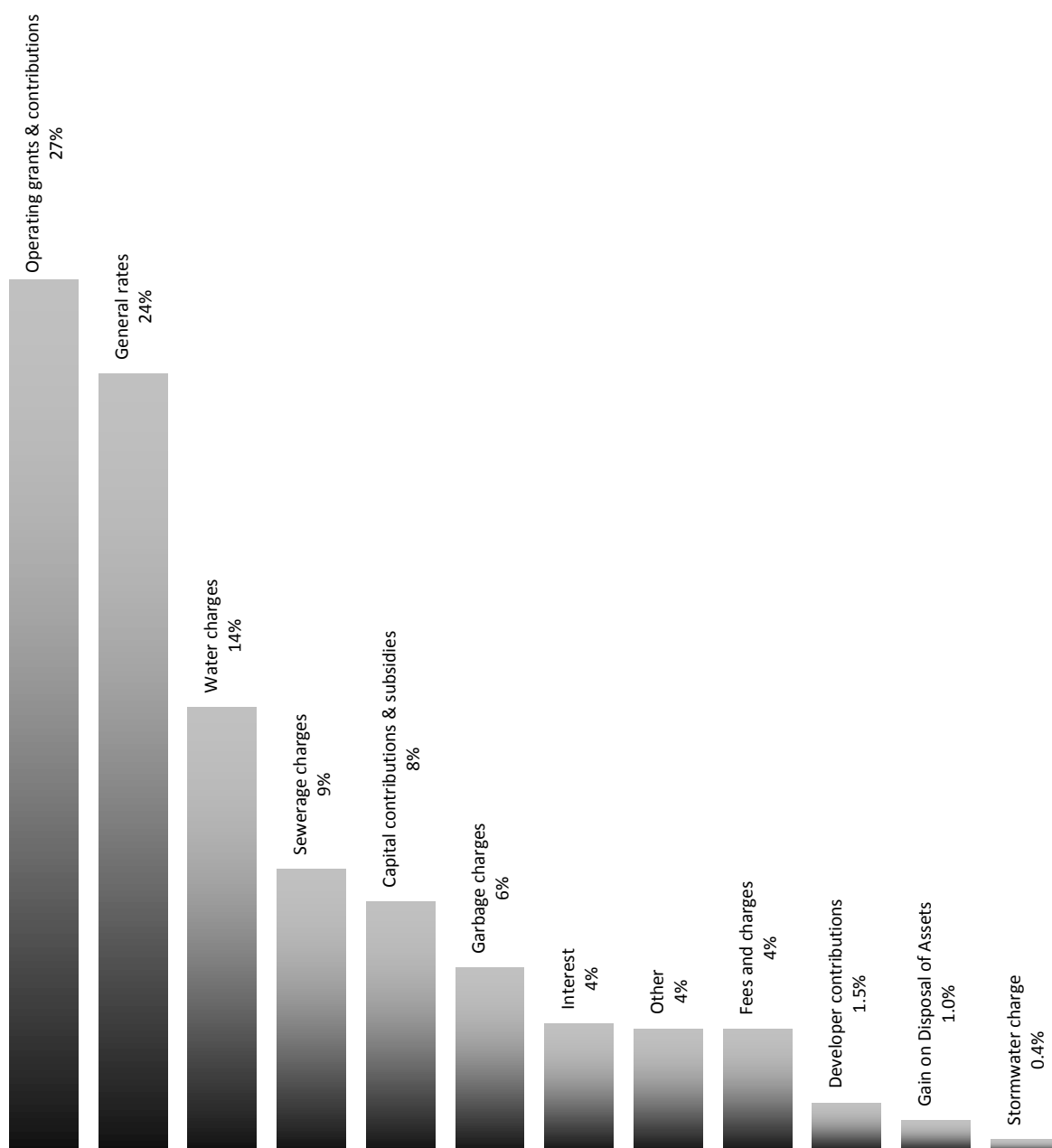


Revenue - Where did the money come from?

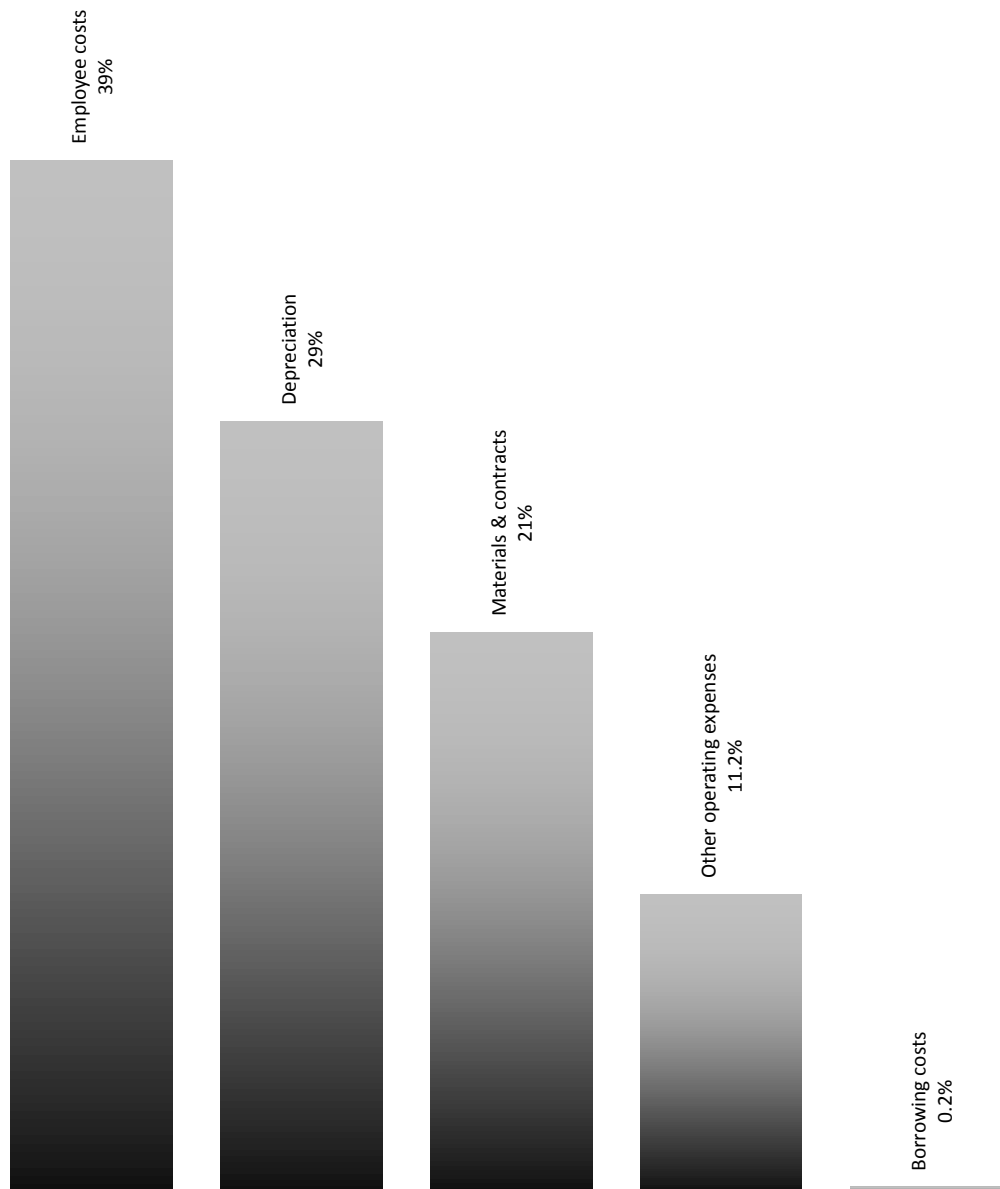
Ordinary rates provide 24% of the Council's revenue, with the total of all rates and charges contributing to 52% of total consolidated revenues.

The balance is made up of user charges, government grants, interest and developer contributions.

After council rates and charges (52%) operating grants and contributions (27%) are the next most important source of revenue.



Expenses – How was the money spent?



Balance Sheet

Council's balance sheet describes what it owns and owes to relevant stakeholders which, when taken together determines the net wealth of the community.

The increase in the Council's net

asset (equity) position is due to Council's operating surplus and the revaluation of pre-existing assets most of Council's assets are roads and associated infrastructure.

| | 2009/10 | 2010/11 ¹ | 2011/12 | 2011/13 | 2013/14 |
|----------------|-----------|----------------------|-----------|-----------|---------|
| Assets | \$190.9 m | \$197.7 m | \$200.8 m | \$204.0 m | 205.0m |
| Less Liability | \$3.9 m | \$4.0 m | \$4.1 m | \$4.1 m | 4.1 m |
| Equity | \$187.1 m | \$193.7 m | \$196.7 m | \$199.9 m | 200.9 m |

¹These figures were adjusted correcting an earlier period error re: assets

Assets & Liabilities

| ASSET | % |
|---|------|
| Infrastructure, Property, Plant and Equipment | 91% |
| Investments | 7 % |
| Cash and Cash equivalents | 1% |
| Receivables | 0.7% |
| Inventories | 0.2% |
| Non-Current Assets Held for Sale | 0.0% |
| Other | 0.1% |

Cash assets include the Council's bank deposits, term deposits, managed funds and other cash holdings held for future use.

Receivables are the funds owed to the Council by other parties, including ratepayers, government departments and other organisations.

Inventories include the goods held by the Council for use in its operations such as gravel, pipes and the like as well as developed land held for sale.

| LIABILITIES | % |
|--------------------|----------|
| Provisions | 60 % |
| Payables | 31% |
| Borrowings | 9% |

Provisions cover the amounts put aside by the Council for future commitments such as employee entitlements (annual leave, etc) and remediation of the Council's tips and quarries.

Payables are amounts that the Council owes other parties and including government departments and suppliers. It also accounts for rates and charges paid in advance

Borrowings include those amounts borrowed by the Council to fund investments in community assets.

Council's Liquidity, Cash and Investments

Council's unrestricted current ratio examines the value between short-term assets and liabilities. A 1-1 or better ratio tells us that Council has sufficient funds to meet its commitments and maintain cash flow. This means Council has the ability to pay its debts when they are due.

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|---------------------------------------|----------|----------|---------|----------|--------------|
| Liquidity Ratio | 3.69 | 3.96 | 4.19 | 3.45 | 4.04 |
| Cash & Investment Balances | \$13.4 m | \$15.6 m | \$17.3m | \$17.8 m | 16.3m |

Council's Debt Strategy

Council actively manages its level of debt and limits the use of loan funds. Council borrows funds when it will see a financial return on the asset e.g.: water supply, sewerage and property development. The following table describes Council's ongoing commitment to its debt strategy and the continuation of its capital works program and associated expenditure. Berrigan Shire Council has one outstanding external loan - \$1 million for the reservoir at Finley Water Treatment Plant. At 30 June 2014 the balance outstanding was \$ 465,000.

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|-------------------------------------|-------|-------|-------|-------|--------------|
| Debt (\$ mil) | 0.8 | 0.7 | 0.6 | 0.4 | 0.4 |
| Capital Expenditure (\$ mil) | 6.305 | 3.940 | 5.241 | 5.452 | 6.8 |
| Debt per Capita \$ | 87.74 | 76.70 | 64.83 | 55.78 | 42.32 |
| % of Assets funded by Debt | 0.4% | 0.3% | 0.3% | 0.2% | 0.2% |

It is due to be repaid in full by the end of the 2016/17 financial year.

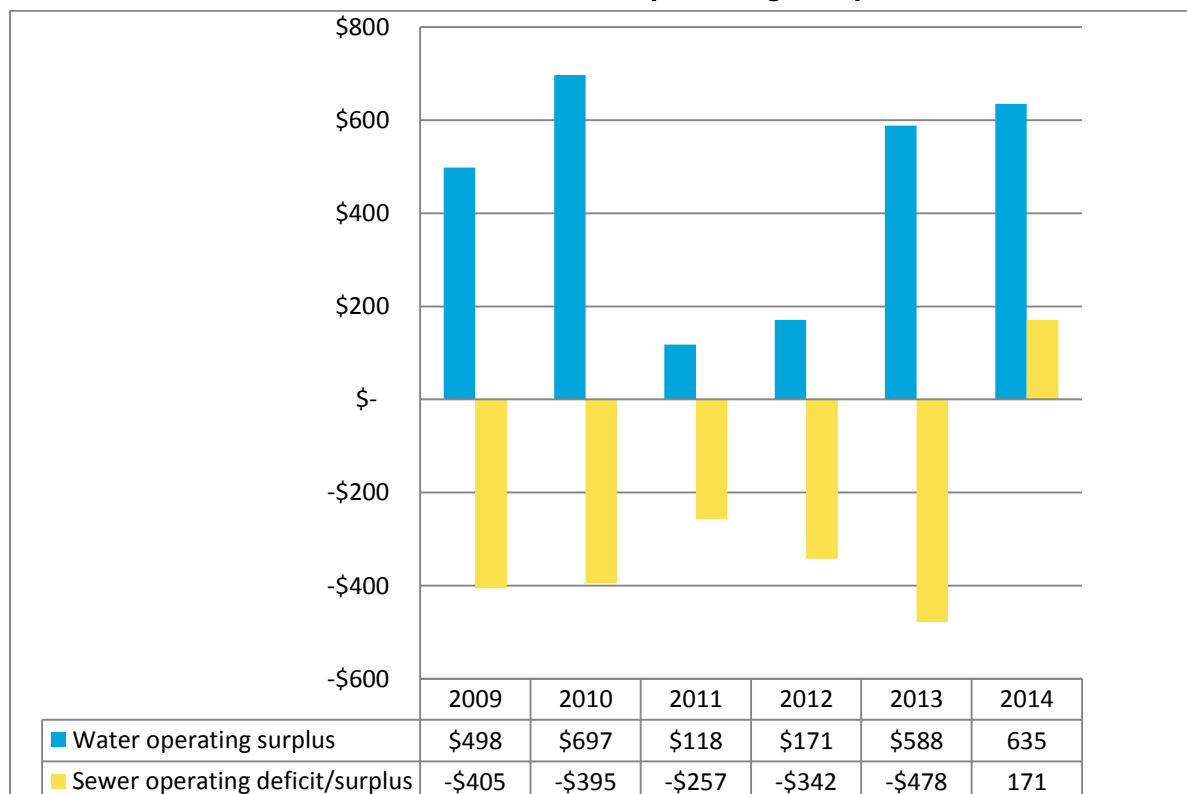
Water and Sewer Funds

Council operates two business units – its water supply service and its sewer service. Each service is required to raise sufficient funds from its own activities to fund its operations.

The water supply service has increased its operating surplus with the (\$635,000) 2013/14 result due to continued increase in water consumption revenue.

Council’s sewer service in response to increased sewer charges is now returning an operating surplus of \$171,000.

Water and Sewer Services Operating Surplus / Deficit



AUDITED FINANCIAL STATEMENTS

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Special Schedules 2013 - 14

Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2014

“Heart of the Southern Riverina”



Berrigan Shire Council

General Purpose Financial Statements

for the financial year ended 30 June 2014

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2. Primary Financial Statements:

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Overview

(i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for Berrigan Shire Council.

(ii) Berrigan Shire Council is a body politic of NSW, Australia - being constituted as a Local Government area by proclamation and is duly empowered by the Local Government Act (LGA) 1993 of NSW.

Council's Statutory Charter is detailed in Paragraph 8 of the LGA and includes giving Council;

- the ability to provide goods, services & facilities, and to carry out activities appropriate to the current & future needs of the local community and of the wider public,
- the responsibility for administering regulatory requirements under the LGA and
- a role in the management, improvement and development of the resources in the area.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

(iii) All figures presented in these financial statements are presented in Australian Currency.

(iv) These financial statements were authorised for issue by the Council on 15 October 2014. Council has the power to amend and reissue these financial statements.

Berrigan Shire Council

General Purpose Financial Statements for the financial year ended 30 June 2014

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the Local Government Act 1993 (as amended)

The attached General Purpose Financial Statements have been prepared in accordance with:

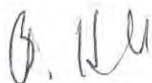
- The Local Government Act 1993 (as amended) and the Regulations made thereunder,
- The Australian Accounting Standards and professional pronouncements, and
- The Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these Financial Statements:

- present fairly the Council's operating result and financial position for the year, and
- accords with Council's accounting and other records.

We are not aware of any matter that would render the Reports false or misleading in any way.

Signed in accordance with a resolution of Council made on 15 October 2014.



Brian Hill
DEPUTY MAYOR



Matthew Hannan
COUNCILLOR



Matthew Hansen
ACTING GENERAL MANAGER



Carla von Brockhusen
RESPONSIBLE ACCOUNTING OFFICER

Berrigan Shire Council

Income Statement

for the financial year ended 30 June 2014

| Budget ¹ | | | Actual | Actual |
|--|--|-------|----------------|---------------|
| 2014 | \$ '000 | Notes | 2014 | 2013 |
| Income from Continuing Operations | | | | |
| <i>Revenue:</i> | | | | |
| 8,469 | Rates & Annual Charges | 3a | 8,629 | 7,920 |
| 1,367 | User Charges & Fees | 3b | 1,905 | 1,926 |
| 438 | Interest & Investment Revenue | 3c | 740 | 825 |
| 519 | Other Revenues | 3d | 712 | 727 |
| 4,208 | Grants & Contributions provided for Operating Purposes | 3e,f | 5,036 | 6,914 |
| 240 | Grants & Contributions provided for Capital Purposes | 3e,f | 1,710 | 572 |
| <i>Other Income:</i> | | | | |
| - | Net gains from the disposal of assets | 5 | 181 | 74 |
| - | Net Share of interests in Joint Ventures & Associated Entities using the equity method | 19 | - | - |
| 15,241 | Total Income from Continuing Operations | | 18,913 | 18,958 |
| Expenses from Continuing Operations | | | | |
| 3,345 | Employee Benefits & On-Costs | 4a | 7,085 | 6,282 |
| 28 | Borrowing Costs | 4b | 34 | 38 |
| 5,433 | Materials & Contracts | 4c | 4,076 | 4,951 |
| 5,149 | Depreciation & Amortisation | 4d | 5,405 | 5,169 |
| - | Impairment | 4d | - | - |
| 1,869 | Other Expenses | 4e | 2,086 | 2,348 |
| - | Interest & Investment Losses | 3c | - | - |
| 15,824 | Total Expenses from Continuing Operations | | 18,686 | 18,788 |
| (583) | Operating Result from Continuing Operations | | 227 | 170 |
| Discontinued Operations | | | | |
| - | Operating Result from Discontinued Operations | 24 | - | - |
| (583) | Net Operating Result for the Year | | 227 | 170 |
| (583) | Net Operating Result attributable to Council | | 227 | 170 |
| - | Net Operating Result attributable to Non-controlling Interests | | - | - |
| (823) | Net Operating Result for the year before Grants and Contributions provided for Capital Purposes | | (1,483) | (402) |

¹ Original Budget as approved by Council - refer Note 16

Berrigan Shire Council

Statement of Comprehensive Income for the financial year ended 30 June 2014

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|---|----------|----------------|----------------|
| Net Operating Result for the year (as per Income statement) | | 227 | 170 |
| Other Comprehensive Income: | | | |
| <i>Amounts which will not be reclassified subsequently to the Operating Result</i> | | | |
| Gain (loss) on revaluation of I,PP&E | 20b (ii) | 762 | 3,016 |
| Adjustment to correct prior period errors | | - | - |
| Total Items which will not be reclassified subsequently to the Operating Result | | 762 | 3,016 |
| <i>Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met</i> | | | |
| Other Movements | | 180 | - |
| Total Items which will be reclassified subsequently to the Operating Result when specific conditions are met | | 180 | - |
| Total Other Comprehensive Income for the year | | 942 | 3,016 |
| Total Comprehensive Income for the Year | | 1,169 | 3,186 |
| Total Comprehensive Income attributable to Council | | 1,169 | 3,186 |
| Total Comprehensive Income attributable to Non-controlling Interests | | - | - |

Berrigan Shire Council

Statement of Financial Position

as at 30 June 2014

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|---|-------|----------------|----------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash & Cash Equivalents | 6a | 2,309 | 1,789 |
| Investments | 6b | 14,000 | 16,000 |
| Receivables | 7 | 1,339 | 1,123 |
| Inventories | 8 | 462 | 271 |
| Other | 8 | 67 | 180 |
| Non-current assets classified as "held for sale" | 22 | 229 | 123 |
| Total Current Assets | | 18,406 | 19,486 |
| Non-Current Assets | | | |
| Investments | 6b | - | - |
| Receivables | 7 | 19 | 27 |
| Inventories | 8 | - | - |
| Infrastructure, Property, Plant & Equipment | 9 | 186,526 | 184,491 |
| Investments accounted for using the equity method | 19 | - | - |
| Investment Property | 14 | - | - |
| Intangible Assets | 25 | - | - |
| Non-current assets classified as "held for sale" | 22 | - | - |
| Total Non-Current Assets | | 186,545 | 184,518 |
| TOTAL ASSETS | | 204,951 | 204,004 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Payables | 10 | 1,270 | 1,270 |
| Borrowings | 10 | 117 | 110 |
| Provisions | 10 | 2,171 | 2,099 |
| Total Current Liabilities | | 3,558 | 3,479 |
| Non-Current Liabilities | | | |
| Payables | 10 | - | - |
| Borrowings | 10 | 237 | 355 |
| Provisions | 10 | 265 | 268 |
| Total Non-Current Liabilities | | 502 | 623 |
| TOTAL LIABILITIES | | 4,060 | 4,102 |
| Net Assets | | 200,891 | 199,902 |
| EQUITY | | | |
| Retained Earnings | 20 | 92,451 | 92,404 |
| Revaluation Reserves | 20 | 108,440 | 107,498 |
| Council Equity Interest | | 200,891 | 199,902 |
| Non-controlling Interests | | - | - |
| Total Equity | | 200,891 | 199,902 |

Berrigan Shire Council

Statement of Changes in Equity for the financial year ended 30 June 2014

| \$ '000 | Notes | Retained Earnings | Reserves (Refer 20b) | Council Interest | Non-controlling Interest | Total Equity |
|--|----------|-------------------|-------------------------|------------------|--------------------------|----------------|
| 2014 | | | | | | |
| Opening Balance (as per Last Year's Audited Accounts) | | 92,404 | 107,498 | 199,902 | - | 199,902 |
| a. Correction of Prior Period Errors | 20 (c) | - | - | - | - | - |
| b. Changes in Accounting Policies (prior year effects) | 20 (d) | - | - | - | - | - |
| Revised Opening Balance (as at 1/7/13) | | 92,404 | 107,498 | 199,902 | - | 199,902 |
| c. Net Operating Result for the Year | | 227 | - | 227 | - | 227 |
| d. Other Comprehensive Income | | | | | | |
| - Revaluations : IPP&E Asset Revaluation Rsve | 20b (ii) | - | 762 | 762 | - | 762 |
| - Revaluations: Other Reserves | 20b (ii) | - | - | - | - | - |
| - Transfers to Income Statement | 20b (ii) | - | - | - | - | - |
| - Impairment (loss) reversal relating to I,PP&E | 20b (ii) | - | - | - | - | - |
| Other Comprehensive Income | | - | 762 | 762 | - | 762 |
| Total Comprehensive Income (c&d) | | 227 | 762 | 989 | - | 989 |
| e. Distributions to/(Contributions from) Non-controlling Interests | | - | - | - | - | - |
| f. Transfers between Equity | 20b (ii) | (180) | 180 | - | - | - |
| Equity - Balance at end of the reporting period | | 92,451 | 108,440 | 200,891 | - | 200,891 |

| \$ '000 | Notes | Retained Earnings | Reserves (Refer 20b) | Council Interest | Non-controlling Interest | Total Equity |
|--|----------|-------------------|-------------------------|------------------|--------------------------|----------------|
| 2013 | | | | | | |
| Opening Balance (as per Last Year's Audited Accounts) | | 92,234 | 104,482 | 196,716 | - | 196,716 |
| a. Correction of Prior Period Errors | 20 (c) | - | - | - | - | - |
| b. Changes in Accounting Policies (prior year effects) | 20 (d) | - | - | - | - | - |
| Revised Opening Balance (as at 1/7/12) | | 92,234 | 104,482 | 196,716 | - | 196,716 |
| c. Net Operating Result for the Year | | 170 | - | 170 | - | 170 |
| d. Other Comprehensive Income | | | | | | |
| - Revaluations : IPP&E Asset Revaluation Rsve | 20b (ii) | - | 3,016 | 3,016 | - | 3,016 |
| - Revaluations: Other Reserves | 20b (ii) | - | - | - | - | - |
| - Transfers to Income Statement | 20b (ii) | - | - | - | - | - |
| - Impairment (loss) reversal relating to I,PP&E | 20b (ii) | - | - | - | - | - |
| Other Comprehensive Income | | - | 3,016 | 3,016 | - | 3,016 |
| Total Comprehensive Income (c&d) | | 170 | 3,016 | 3,186 | - | 3,186 |
| e. Distributions to/(Contributions from) Non-controlling Interests | | - | - | - | - | - |
| f. Transfers between Equity | | - | - | - | - | - |
| Equity - Balance at end of the reporting period | | 92,404 | 107,498 | 199,902 | - | 199,902 |

Berrigan Shire Council

Statement of Cash Flows

for the financial year ended 30 June 2014

| Budget 2014 | \$ '000 | Notes | Actual 2014 | Actual 2013 |
|---|---|-------|----------------|----------------|
| Cash Flows from Operating Activities | | | | |
| Receipts: | | | | |
| 8,438 | Rates & Annual Charges | | 8,623 | 7,833 |
| 1,379 | User Charges & Fees | | 1,760 | 1,972 |
| 438 | Investment & Interest Revenue Received | | 770 | 980 |
| 4,543 | Grants & Contributions | | 6,707 | 7,503 |
| - | Bonds, Deposits & Retention amounts received | | 32 | - |
| 669 | Other | | 1,553 | 2,274 |
| Payments: | | | | |
| (3,345) | Employee Benefits & On-Costs | | (7,248) | (6,174) |
| (5,698) | Materials & Contracts | | (4,560) | (5,076) |
| (28) | Borrowing Costs | | (37) | (42) |
| - | Bonds, Deposits & Retention amounts refunded | | - | (3) |
| (1,888) | Other | | (2,445) | (3,481) |
| 4,508 | Net Cash provided (or used in) Operating Activities | 11b | 5,155 | 5,786 |
| Cash Flows from Investing Activities | | | | |
| Receipts: | | | | |
| 1,717 | Sale of Investment Securities | | 4,000 | - |
| - | Sale of Real Estate Assets | | 261 | - |
| 679 | Sale of Infrastructure, Property, Plant & Equipment | | 210 | 209 |
| - | Deferred Debtors Receipts | | 16 | 13 |
| Payments: | | | | |
| (300) | Purchase of Investment Securities | | (2,000) | - |
| (6,975) | Purchase of Infrastructure, Property, Plant & Equipment | | (6,838) | (5,448) |
| - | Purchase of Real Estate Assets | | (173) | - |
| (4,879) | Net Cash provided (or used in) Investing Activities | | (4,524) | (5,226) |
| Cash Flows from Financing Activities | | | | |
| Receipts: | | | | |
| (110) | Proceeds from Borrowings & Advances | | - | - |
| Payments: | | | | |
| - | Repayment of Borrowings & Advances | | (111) | (103) |
| (110) | Net Cash Flow provided (used in) Financing Activities | | (111) | (103) |
| (481) | Net Increase/(Decrease) in Cash & Cash Equivalents | | 520 | 457 |
| 627 | plus: Cash & Cash Equivalents - beginning of year | 11a | 1,789 | 1,332 |
| 146 | Cash & Cash Equivalents - end of the year | 11a | 2,309 | 1,789 |
| Additional Information: | | | | |
| | plus: Investments on hand - end of year | 6b | 14,000 | 16,000 |
| Total Cash, Cash Equivalents & Investments | | | 16,309 | 17,789 |

Notes to the Financial Statements

for the financial year ended 30 June 2014

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Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below in order to assist users to understand the document.

These policies have been consistently applied to all the years presented, unless otherwise stated.

Under Australian Accounting Standards (AASBs), accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

(a) Basis of preparation

(i) Background

These financial statements are general purpose financial statements which have been prepared in accordance with;

- Australian Accounting Standards and Australian Accounting Interpretations issued by the Australian Accounting Standards Board,
- the *Local Government Act 1993* and *Local Government (General) Regulation 2005*, and
- the Local Government Code of Accounting Practice and Financial Reporting.

For the purpose of preparing these financial statements, Council has been deemed to be a not-for-profit entity.

(ii) Compliance with International Financial Reporting Standards (IFRSs)

Because AASBs are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the Not-For-Profit sector (including Local Government) which are not in compliance with IFRS's, or
- (b) specifically exclude application by Not for Profit entities.

Accordingly in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting

Standards, but has complied fully with Australian Accounting Standards.

Under the Local Government Act (LGA), Regulations and Local Government Code of Accounting Practice and Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with AASBs.

(iii) New and amended standards adopted by Council

During the current year, the following relevant standards became mandatory for Council and have been adopted:

- AASB 13 Fair Value Measurement
- AASB 119 Employee Benefits

AASB 13 Fair Value Measurement has not affected the assets or liabilities which are to be measured at fair value; however it provides detailed guidance on how to measure fair value in accordance with the accounting standards.

It introduces the concept of highest and best use for non-financial assets and has caused the Council to review their valuation methodology.

The level of disclosures regarding fair value have increased significantly and have been included in the financial statements at Note 27.

AASB 119 Employee Benefits introduced revised definitions for short-term employee benefits.

Whilst the Council has reviewed the annual leave liability to determine the level of annual leave which is expected to be paid more than 12 months after the end of the reporting period, there has been no effect on the amounts disclosed as leave liabilities since Council's existing valuation policy was to discount annual leave payable more than 12 months after the end of the reporting period to present values.

(iv) Early adoption of Accounting Standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2013.

Refer further to Note 1 (ab) relating to a summary of the effects of Standards with future operative dates.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(v) Basis of Accounting

These financial statements have been prepared under the **historical cost convention** except for:

- (i) the write down of any asset on the basis of impairment (if warranted) and
- (ii) certain classes of non-current assets (e.g. Infrastructure, Property, Plant and Equipment and Investment Property) that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

(vi) Changes in Accounting Policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

There have also been no changes in accounting policies when compared with previous financial statements unless otherwise stated [refer Note 20(d)].

(vii) Critical Accounting Estimates & Judgements

The preparation of financial statements requires the use of certain critical accounting estimates (in conformity with AASBs).

Accordingly this requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below:

- (i) Estimated fair values of investment properties
- (ii) Estimated fair values of infrastructure, property, plant and equipment.
- (iii) Estimated remediation provisions.

Critical judgements in applying Council's accounting policies

- (i) Impairment of Receivables - Council has made a significant judgement about the impairment of a number of its receivables in Note 7.
- (ii) Projected Section 94 Commitments - Council has used significant judgement in determining future Section 94 income and expenditure in Note 17.

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to it and specific criteria have been met for each of the Council's activities as described below.

Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:

Rates, Annual Charges, Grants and Contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

As unpaid rates represent a charge against the rateable property that will be recovered when the

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

property is next sold, a provision for the impairment on rates receivables will only be established where Council considers that the proceeds from the sale of a property (nett of the costs of the sale) will not cover the outstanding rates on that property.

Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Revenue from Contributions is recognised when the Council:

- (i) either obtains control of the contribution or the right to receive it, and
- (ii) it is probable that the economic benefits comprising the contribution will flow to the Council, and
- (iii) the amount of the contribution can be measured reliably.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g).

Note 3(g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of S94 of the *Environmental Planning and Assessment Act 1979*.

Whilst Council generally incorporates these amounts as part of the conditions for development consent, such developer contributions are only recognised as income upon their physical receipt by Council, due to the possibility that individual consents for development may not be acted upon by the applicant and accordingly would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required but the Council may apply contributions according to the priorities established in work schedules.

A detailed note relating to developer contributions can be found at Note 17.

User Charges, Fees and Other Income

User charges, fees and other income are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided as at balance date.

Sale of Infrastructure, Property, Plant and Equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Interest and Rents

Rental income is accounted for on a straight-line basis over the lease term.

Interest Income from Cash and Investments is accounted for using the effective interest rate at the date that interest is earned.

Other Income

Other income is recorded when the payment is due, the value of the payment is notified or the payment is received, whichever occurs first.

(c) Principles of Consolidation

These financial statements incorporate:

- (i) the assets and liabilities of Council and any entities that it **controls** (as at 30 June 2014), and
- (ii) all the related operating results (for the financial year ended the 30th June 2014).

In the process of reporting on Council's activities as a single unit, all inter-entity year end balances and

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

reporting period transactions have been eliminated in full between Council and its controlled entities.

(i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the Consolidated Fund:

- General Purpose Operations
- Water Supply
- Sewerage Service

Due to their immaterial value and nature, the following Committees, Entities and Operations have been excluded from consolidation:

- *Australia Day Committee*
- *Barooga Advancement Group*
- *Barooga Community Botanical Gardens*
- *Barooga Recreation Reserve*
- *Berrigan Conservation and Tidy Towns*
- *Berrigan Shire Heritage Committee*
- *Berrigan Shire Youth Development Committee*
- *Berrigan Sports Ground*
- *Berrigan War Memorial Hall*
- *Berrigan War Memorial Swimming Pool*
- *Berriquin Community Toy Library*
- *Boomanoomana Landcare Group*
- *Finley Community Help Group*
- *Finley Log Cabin*
- *Finley Community Help Group*
- *Finley Pioneer Rail*
- *Finley Railway Park*
- *Finley Recreation Reserve*
- *Finley Showground and Sporting Complex*
- *Finley Swimming Pool*
- *Finley Tidy Towns*
- *Finley War Memorial Hall and School of Arts*
- *Mary Lawson Wayside Rest*
- *Fullers Road Landcare*
- *Native Dog Landcare Group*
- *Retreat Public Hall*
- *Tocumwal Foreshore*

- *Tocumwal Friends of the Library*
- *Tocumwal Historic Aerodrome Museum*
- *Tocumwal Rail Preservation*
- *Tocumwal Recreation Reserve*
- *Tocumwal Swimming Pool*
- *Tocumwal War Memorial Hall*

(ii) The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of or in accordance with the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these statements.

Trust monies and property held by Council but not subject to the control of Council, have been excluded from these statements.

A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

(iii) Joint Ventures

Council has no interest in any Joint Venture Entities, Assets or Operations.

(iv) Associated Entities

Where Council has the power to participate in the financial and operating decisions (of another entity), i.e. where Council is deemed to have "significant influence" over the other entities operations but neither controls nor jointly controls the entity, then Council accounts for such interests using the equity method of accounting – in a similar fashion to Joint Venture Entities and Partnerships.

Such entities are usually termed Associates.

(v) County Councils

Council is a member of the following County Council (a body politic under the *Local Government Act 1993*);

- **Central Murray County Council**
Responsible for noxious weed management

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

The governing body of each County Council is responsible for managing its own affairs.

Council is of the opinion that it neither controls nor significantly influences the above County Councils and accordingly these entities have not been consolidated or otherwise included within these financial statements.

(vi) Additional Information

Note 19 provides more information in relation to Joint Venture Entities, Associated Entities and Joint Venture Operations where applicable.

(d) Leases

All Leases entered into by Council are reviewed and classified on inception date as either a Finance Lease or an Operating Lease.

Finance Leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

The Council did not have any finance leases in the year ended 30 June 2013 and the year ended 30 June 2014.

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

(e) Cash and Cash Equivalents

For Statement of Cash Flows (and Statement of Financial Position) presentation purposes, cash and cash equivalents includes;

- (i) cash on hand,
- (ii) deposits held at call with financial institutions,
- (iii) other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(f) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- (i) financial assets at fair value through profit or loss,
- (ii) loans and receivables,
- (iii) held-to-maturity investments, and
- (iv) available-for-sale financial assets.

Each classification depends on the purpose/intention for which the investment was acquired and at the time it was acquired.

Management determines each Investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

The Council did not hold any investments classified as financial assets at fair value through profit or loss in the years ended 30 June 2013 and 30 June 2014.

(ii) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans and Receivables" classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

The Council did not hold any investments classified as available-for-sale in the years ended 30 June 2013 and 30 June 2014.

Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Council did not reclassify any non-derivative trading financial asset out of the held-for-trading category in the years ended 30 June 2013 and 30 June 2014.

General Accounting and Measurement of Financial Instruments:

(i) Initial Recognition and de-recognition

Investments are initially recognised (and measured) at fair value, plus directly attributable transactions costs.

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

(ii) Subsequent Measurement

Loans and receivables and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

If there is evidence of impairment for any of Council's financial assets carried at amortised cost (e.g. loans and receivables), the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

There was no impairment of any of Council's financial assets carried at amortised cost in the years ended 30 June 2013 and 30 June 2014.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(iii) Types of Investments

Council has an approved Investment Policy in order to undertake its investment of money in accordance with (and to comply with) Section 625 of the *Local Government Act 1993* and Section 212 of the *Local Government (General) Regulation 2005*.

Investments are placed and managed in accordance with the Policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

Council maintains its investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

(g) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding Rates and Annual Charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectibility of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (ie. an allowance account) relating to receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

(i) Inventories

Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

Land Held for Resale

Land held for resale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

When development is completed borrowing costs and other holding charges are expensed as incurred.

(j) Infrastructure, Property, Plant and Equipment (I,PP&E)

Acquisition of assets

Council's non current assets are continually revalued to fair value (over a 5 year period) in accordance with the fair valuation policy as mandated by the Office of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Water and Sewerage Networks**
(Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Operational Land** (External Valuation by Mr Martin Burns – Principal Valuer, Liquid Pacific)
- **Buildings – Specialised/Non Specialised**

(External Valuation by Mr Martin Burns – Principal Valuer, Liquid Pacific)

- **Plant and Equipment**
(as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges and footpaths**
(Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Drainage Assets** (Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Bulk Earthworks** (Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Community Land** (External Valuation by Mr Martin Burns Principal Valuer, Liquid Pacific)
- **Land Improvements**
(as approximated by depreciated historical cost)
- **Other Structures**
(as approximated by depreciated historical cost)
- **Other Assets**
(as approximated by depreciated historical cost)

Initial Recognition

On initial recognition, an assets cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date - being the amount that the asset could have been exchanged between knowledgeable willing parties in an arm's length transaction.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Asset Revaluations (including Indexation)

In accounting for Asset Revaluations relating to Infrastructure, Property, Plant and Equipment:

- Increases in the combined carrying amounts of asset classes arising on revaluation are credited to the asset revaluation reserve.
- To the extent that a net asset class increase reverses a decrease previously recognised via the profit or loss, then the increase is first recognised in profit or loss.
- Net decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset class, with all other decreases charged to the Income Statement.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water - Rates Reference Manual.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a five year cycle.

Capitalisation Thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following;

Land

| | |
|--|------------------|
| - council land | 100% Capitalised |
| - open space | 100% Capitalised |
| - land under roads (purchases after 30/6/08) | 100% Capitalised |

Plant and Equipment

| | |
|---------------------------|-----------|
| Office Furniture | > \$1,000 |
| Office Equipment | > \$1,000 |
| Other Plant and Equipment | > \$1,000 |

Buildings and Land Improvements

| | |
|------------------------------|------------------|
| Park Furniture and Equipment | > \$2,000 |
| Building | |
| - construction/extensions | 100% Capitalised |
| - renovations | > \$10,000 |
| Other Structures | > \$2,000 |

Water and Sewer Assets

| | |
|-------------------------|-----------|
| Reticulation extensions | > \$5,000 |
| Other | > \$5,000 |

Stormwater Assets

| | |
|---------------------|-----------|
| Drains and Culverts | > \$5,000 |
| Other | > \$5,000 |

Transport Assets

| | |
|--|------------|
| Road construction and reconstruction | > \$10,000 |
| Reseal/Re-sheet and major repairs: | > \$10,000 |
| Bridge construction and reconstruction | > \$10,000 |

Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight line method in order to allocate an assets cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

Plant and Equipment

| | |
|----------------------------------|----------------|
| - Office Equipment | 5 to 10 years |
| - Office furniture | 10 to 20 years |
| - Computer Equipment | 3 years |
| - Vehicles | 5 to 8 years |
| - Heavy Plant/Road Making equip. | 5 to 8 years |
| - Other plant and equipment | 5 to 15 years |

Other Equipment

| | |
|------------------------|----------------|
| - Playground equipment | 5 to 15 years |
| - Benches, seats etc. | 10 to 20 years |

Buildings

| | |
|----------------------|-----------------|
| - Buildings: Masonry | 50 to 100 years |
| - Buildings: Other | 20 to 40 years |

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

| | |
|------------------------------------|-----------------|
| Stormwater Drainage | |
| - Drains | 80 to 100 years |
| - Culverts | 50 to 80 years |
| Transportation Assets | |
| - Sealed Roads: Surface | 20 years |
| - Sealed Roads: Structure | 50 years |
| - Unsealed roads | 20 years |
| - Bridge: Concrete | 100 years |
| - Bridge: Other | 50 years |
| - Road Pavements | 60 years |
| - Kerb, Gutter and Paths | 40 years |
| Water and Sewer Assets | |
| - Dams and reservoirs | 80 to 100 years |
| - Bores | 20 to 40 years |
| - Reticulation pipes: PVC | 80 years |
| - Reticulation pipes: Other | 25 to 75 years |
| - Pumps and telemetry | 15 to 20 years |
| Other Infrastructure Assets | |
| - Bulk earthworks | Infinite |

All asset residual values and useful lives are reviewed and adjusted (if appropriate), at each reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1(s) on Asset Impairment.

Disposal and Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

(k) Land

Land (other than Land under Roads) is, in accordance with Part 2 of Chapter 6 of the *Local Government Act 1993*, classified as either Operational or Community.

This classification of Land is disclosed in Note 9(a).

(l) Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

(m) Intangible Assets

Council has not classified any assets as Intangible.

(n) Crown Reserves

Crown Reserves under Council's care and control are recognised as assets of the Council.

While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown Reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating the reserves are recognised within Council's Income Statement.

Representations are currently being sought across State and Local Government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(o) Rural Fire Service assets

Under Section 119 of the *Rural Fires Act 1997*, “all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed”.

However, the Council does not consider that this equipment meets the definition of an asset of the Council under SAC 4 in that the Council does not control of the use of these assets, nor does it control their acquisition or disposal.

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to exclude the assets, their values and depreciation charges from these financial statements.

(p) Investment property

Investment property comprises land and/or buildings that are principally held for long-term rental yields, capital gains, or both, that is not occupied by Council.

Council did not hold any investment property in the years ended 30 June 2013 and 30 June 2014.

(q) Provisions for close down, restoration and for environmental clean up costs – including Tips and Quarries

Close down, Restoration and Remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments, eg updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close down, Restoration and Remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or ‘unwinding’ of the discount applied in establishing the net present value of provisions is charged to the income statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4(b).

Other movements in the provisions for Close down, Restoration and Remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the income statement.

Provision is made for the estimated present value of the costs of environmental clean up obligations outstanding at the balance sheet date.

These costs are charged to the income statement.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Movements in the environmental clean up provisions are presented as an operating cost, except for the unwind of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental clean up, which would affect future financial results.

Specific Information relating to Council's provisions relating to Close down, Restoration and Remediation costs can be found at Note 26.

(r) Non-Current Assets (or Disposal Groups) "Held for Sale" and Discontinued Operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either:

- (i) their carrying amount, and
- (ii) fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles which are turned over on a regular basis. Plant and motor vehicles are retained in Non Current Assets under the classification of Infrastructure, Property, Plant and Equipment - unless the assets are to be traded in after 30 June and the replacement assets

were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-Current Assets "held for sale", an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Non-current assets classified as "held for sale" are presented separately from the other assets in the balance sheet.

A Discontinued Operation is a component of Council that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

Council did not have any discontinued operations in the years ended 30 June 2013 and 30 June 2014.

(s) Impairment of assets

All Council's Infrastructure, Property Plant & Equipment is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Where an asset is not held principally for cash generating purposes (e.g. Infrastructure Assets) and would be replaced if the Council was deprived of it then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Non-financial assets that suffered a prior period impairment are reviewed for possible reversal of the impairment at each reporting date.

(t) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year which are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

(u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(v) Borrowing costs

Borrowing costs are expensed.

(w) Provisions

Provisions for legal claims and other like liabilities are recognised when:

(i) Council has a present legal or constructive obligation as a result of past events;

(ii) it is more likely than not that an outflow of resources will be required to settle the obligation; and

(iii) the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

(x) Employee benefits

(i) Short Term Obligations

Short term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick leave expected to be wholly settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables.

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

the rates paid or payable, and accordingly no liability has been recognised in these reports.

Wages and salaries, annual leave and vesting sick leave are all classified as Current Liabilities.

(ii) Other Long Term Obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (which is not expected to be wholly settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Expected future payments are then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

(iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present

value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the "Local Government Superannuation Scheme – Pool B"

This Scheme has been deemed to be a "multi employer fund" for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

The last valuation of the Scheme was performed by Richard Boyfield of Mercer Consulting (Australia) Pty Ltd on 21/07/2014 and covers the period ended 30/06/2014.

However the position is monitored annually and the Actuary has estimated that as at 30 June 2014 the prior period deficit still exists.

Effective from 1 July 2009, employers are required to contribute additional contributions to assist in extinguishing this deficit.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a) for the year ending 30 June 2014 was \$ 194,893.80.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

The amount of additional contributions included in the total employer contribution advised above is \$ 90,470.

The share of this deficit that can be broadly attributed to Council is estimated to be in the order of \$ 361,880 as at 30 June 2014.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils.

For this reason, no liability for the deficiency has been recognised in these financial statements.

Council has, however, disclosed a contingent liability in Note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense as they become payable.

(iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30 June 2014.

(y) Self insurance

Council does not self insure.

(z) Allocation between current and non-current assets and liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

In the case of inventories that are "held for trading", these are also classified as current even if not expected to be realised in the next 12 months.

(aa) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

Goods and Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis; i.e. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO); i.e. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows which are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(ab) New accounting standards and interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2014.

Council has not adopted any of these standards early.

Council's assessment of the impact of these new standards and interpretations is set out below.

Applicable to Local Government with implications:

AASB 9 Financial Instruments, associated standards, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and transitional disclosures and AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments (effective from 1 January 2017)

AASB 9 Financial Instruments addresses the classification, measurement and de-recognition of financial assets and financial liabilities.

The standard is not applicable until 1 January 2015 but is available for early adoption.

When adopted, the standard will affect in particular Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading.

Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss although there is currently a proposal by the IASB to introduce a Fair value through Other Comprehensive Income category for debt instruments.

There will be no impact on Council's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and Council does not have any such liabilities.

The de-recognition rules have been transferred from AASB 139 Financial Instruments: Recognition and Measurement and have not been changed.

The Council has not yet fully assessed the impact on the reporting financial position and performance on adoption of AASB 9.

Applicable to Local Government but no implications for Council;

AASB 2013-3 Amendments to AASB 136 Recoverable Amount Disclosures for Non-Financial Assets (effective for 30 June 2015 Financial Statements)

There are no changes to reported financial position or performance from AASB 2013 – 3; however additional disclosures may be required.

Applicable to Local Government but not relevant to Council at this stage;

AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures and AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (effective for 30 June 2015 Financial Statements for not-for-profit entities)

This suite of five new and amended standards address the accounting for joint arrangements, consolidated financial statements and associated disclosures.

AASB 10 replaces all of the guidance on control and consolidation in AASB 127 Consolidated and Separate Financial Statements, and Interpretation 12 Consolidation – Special Purpose Entities.

The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation. However, the standard introduces a single definition of control that applies to all entities.

It focuses on the need to have both power and rights or exposure to variable returns.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Power is the current ability to direct the activities that significantly influence returns. Returns must vary and can be positive, negative or both.

Control exists when the investor can use its power to affect the amount of its returns.

There is also new guidance on participating and protective rights and on agent/principal relationships. Council does not expect the new standard to have a significant impact on its composition.

AASB 11 introduces a principles based approach to accounting for joint arrangements.

The focus is no longer on the legal structure of joint arrangements, but rather on how rights and obligations are shared by the parties to the joint arrangement.

Based on the assessment of rights and obligations, a joint arrangement will be classified as either a joint operation or a joint venture.

Joint ventures are accounted for using the equity method, and the choice to proportionately consolidate will no longer be permitted.

Parties to a joint operation will account their share of revenues, expenses, assets and liabilities in much the same way as under the previous standard.

AASB 11 also provides guidance for parties that participate in joint arrangements but do not share joint control.

Council's investment in the joint venture partnership will be classified as a joint venture under the new rules.

As Council already applies the equity method in accounting for this type of investment, AASB 11 will not have any impact on the amounts recognised in its financial statements.

AASB 12 sets out the required disclosures for entities reporting under the two new standards, AASB 10 and AASB 11, and replaces the disclosure requirements currently found in AASB 127 and AASB 128.

Application of this standard by Council will not affect any of the amounts recognised in the financial

statements, but will impact the type of information disclosed in relation to Council's investments.

Amendments to AASB 128 provide clarification that an entity continues to apply the equity method and does not remeasure its retained interest as part of ownership changes where a joint venture becomes an associate, and vice versa.

The amendments also introduce a "partial disposal" concept.

Council is still assessing the impact of these amendments.

Council does not expect to adopt the new standards before their operative date.

They would therefore be first applied in the financial statements for the annual reporting period ending 30 June 2015.

Not applicable to Local Government per se;

None

There are no other standards that are "not yet effective" and expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

(ac) Rounding of amounts

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

(ad) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 2(a). Council Functions / Activities - Financial Information

| Functions/Activities \$000 | Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b). | | | | | | | | | | | | |
|--|--|---------------|---------------|-------------------------------------|---------------|---------------|---|----------------|----------------|--|--------------|---|----------------|
| | Income from Continuing Operations | | | Expenses from Continuing Operations | | | Operating Result from Continuing Operations | | | Grants included in Income from Continuing Operations | | Total Assets held (Current & Non-current) | |
| | Original Budget | Actual | Actual | Original Budget | Actual | Actual | Original Budget | Actual | Actual | Actual | Actual | Actual | Actual |
| | 2014 | 2014 | 2013 | 2014 | 2014 | 2013 | 2014 | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Governance | - | - | - | 628 | 638 | 615 | (628) | (638) | (615) | 6 | 9 | 10,817 | 3,388 |
| Administration | 112 | 348 | 399 | 1,993 | 281 | 240 | (1,881) | 67 | 159 | 64 | 18 | 13 | 16,399 |
| Public Order & Safety | 78 | 153 | 141 | 410 | 438 | 474 | (332) | (285) | (333) | 130 | 156 | 515 | 539 |
| Health | 3 | 6 | 4 | 114 | 233 | 119 | (111) | (227) | (115) | - | - | 187 | 173 |
| Environment | 96 | 1 | 1,272 | 253 | 196 | 1,872 | (157) | (195) | (600) | - | 54 | 528 | 528 |
| Community Services & Education | 408 | 444 | 399 | 258 | 1,845 | 640 | 150 | (1,401) | (241) | 364 | 400 | 84 | 35 |
| Housing & Community Amenities | 763 | 1,611 | 404 | 2,146 | 740 | 650 | (1,383) | 871 | (246) | 142 | 29 | 12,303 | 11,230 |
| Water Supplies | 3,003 | 2,984 | 2,990 | 1,942 | 2,376 | 2,416 | 1,061 | 608 | 574 | 45 | 44 | 31,594 | 29,924 |
| Sewerage Services | 2,060 | 2,017 | 1,569 | 1,321 | 1,858 | 2,059 | 739 | 159 | (490) | 62 | 43 | 21,611 | 21,716 |
| Recreation & Culture | 325 | 1,191 | 379 | 1,570 | 2,312 | 1,877 | (1,245) | (1,121) | (1,498) | 870 | 82 | 22,302 | 17,812 |
| Mining, Manufacturing & Construction | 113 | 108 | 203 | 83 | 344 | 270 | 30 | (236) | (67) | - | - | 493 | 332 |
| Transport & Communication | 1,436 | 2,658 | 2,098 | 4,648 | 6,530 | 6,840 | (3,212) | (3,872) | (4,742) | 760 | 890 | 100,234 | 98,371 |
| Economic Affairs | 531 | 252 | 152 | 458 | 895 | 716 | 73 | (643) | (564) | - | 174 | 4,270 | 3,557 |
| Total Functions & Activities | 8,928 | 11,773 | 10,010 | 15,824 | 18,686 | 18,788 | (6,896) | (6,913) | (8,778) | 2,443 | 1,899 | 204,951 | 204,004 |
| Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Purpose Income ¹ | 6,313 | 7,140 | 8,948 | - | - | - | 6,313 | 7,140 | 8,948 | 2,226 | 4,188 | - | - |
| Net Operating Result for the Year | 15,241 | 18,913 | 18,958 | 15,824 | 18,686 | 18,788 | (583) | 227 | 170 | 4,669 | 6,087 | 204,951 | 204,004 |

1. Includes: Rates & Annual Charges (incl. Ex-Gratia), Untied General Purpose Grants & Unrestricted Interest & Investment Income.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 2(b). Council Functions / Activities - Component Descriptions

Details relating to the Council's functions / activities as reported in Note 2(a) are as follows:

GOVERNANCE

Costs relating to the Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of council and policy making committees, area representation and public disclosure and compliance.

ADMINISTRATION

Corporate Support and Other Support Services (not otherwise attributed to the listed functions / activities).

PUBLIC ORDER & SAFETY

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

HEALTH

Inspection, immunisations, food control, health centres, other, administration.

ENVIRONMENT

Noxious plants and insect/vermin control, other environmental protection, solid waste management, street cleaning, drainage, stormwater management.

COMMUNITY SERVICES & EDUCATION

Administration, family day care, child care, youth services, other family and children, aged and disabled, migrant services, Aboriginal services, other community services, education.

HOUSING & COMMUNITY AMENITIES

Housing, town planning, street lighting, other sanitation and garbage, public cemeteries, public conveniences,

WATER SUPPLIES

Supply of filtered and unfiltered water

SEWERAGE SERVICES

Provision of sewerage services

RECREATION & CULTURE

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens (lakes), other sport and recreation.

MINING, MANUFACTURING & CONSTRUCTION

Building control, abattoirs, quarries & pits, other.

TRANSPORT & COMMUNICATION

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, aerodromes, parking areas, bus shelters and services, water transport, RMS works, other.

ECONOMIC AFFAIRS

Camping areas, caravan parks, tourism and area promotion, industrial development promotion, saleyards and markets, real estate development, commercial nurseries, other business undertakings.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|--|-------|----------------|----------------|
| (a) Rates & Annual Charges | | | |
| Ordinary Rates | | | |
| Residential | | 2,343 | 2,140 |
| Farmland | | 1,687 | 1,634 |
| Business | | 461 | 445 |
| Total Ordinary Rates | | 4,491 | 4,219 |
| Special Rates | | | |
| Nil | | | |
| Annual Charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611) | | | |
| Domestic Waste Management Services | | 728 | 698 |
| Stormwater Management Services | | 72 | 71 |
| Water Supply Services | | 1,648 | 1,570 |
| Sewerage Services | | 1,622 | 1,307 |
| Waste Management Services (non-domestic) | | 68 | 55 |
| Total Annual Charges | | 4,138 | 3,701 |
| TOTAL RATES & ANNUAL CHARGES | | 8,629 | 7,920 |

Council has used 2013 year valuations provided by the NSW Valuer General in calculating its rates.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|--|-------|----------------|----------------|
| (b) User Charges & Fees | | | |
| Specific User Charges (per s.502 - Specific "actual use" charges) | | | |
| Domestic Waste Management Services | | 113 | 105 |
| Water Supply Services | | 920 | 940 |
| Sewerage Services | | 10 | 7 |
| Waste Management Services (non-domestic) | | 154 | 150 |
| Total User Charges | | 1,197 | 1,202 |
| Other User Charges & Fees | | | |
| (i) Fees & Charges - Statutory & Regulatory Functions (per s.608) | | | |
| Building Regulation | | 134 | 155 |
| Private Works - Section 67 | | 127 | 72 |
| Section 149 Certificates (EPA Act) | | 26 | 22 |
| Section 603 Certificates | | 23 | 20 |
| Total Fees & Charges - Statutory/Regulatory | | 310 | 269 |
| (ii) Fees & Charges - Other (incl. General User Charges) (per s.608) | | | |
| Aerodrome | | 18 | 18 |
| Aged Care | | 75 | 84 |
| Cemeteries | | 88 | 98 |
| Food Control Fees | | 6 | 4 |
| Leaseback Fees - Council Vehicles | | 54 | 55 |
| Sewerage | | 13 | 18 |
| Swimming Centres | | 83 | 106 |
| Water Supply | | 31 | 40 |
| Other | | 30 | 32 |
| Total Fees & Charges - Other | | 398 | 455 |
| TOTAL USER CHARGES & FEES | | 1,905 | 1,926 |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|--|-------|-------------------|-------------------|
| (c) Interest & Investment Revenue (incl. losses) | | | |
| Interest & Dividends | | | |
| - Interest on Overdue Rates & Annual Charges (incl. Special Purpose Rates) | | 39 | 42 |
| - Interest earned on Investments (interest & coupon payment income) | | 701 | 783 |
| <u>TOTAL INTEREST & INVESTMENT REVENUE</u> | | <u>740</u> | <u>825</u> |
| Interest Revenue is attributable to: | | | |
| Unrestricted Investments/Financial Assets: | | | |
| Overdue Rates & Annual Charges (General Fund) | | 39 | 42 |
| General Council Cash & Investments | | 384 | 499 |
| Restricted Investments/Funds - External: | | | |
| Water Fund Operations | | 125 | 126 |
| Sewerage Fund Operations | | 192 | 158 |
| <u>Total Interest & Investment Revenue Recognised</u> | | <u>740</u> | <u>825</u> |
| (d) Other Revenues | | | |
| Rental Income - Other Council Properties | | 66 | 65 |
| Fines | | 5 | 5 |
| Legal Fees Recovery - Rates & Charges (Extra Charges) | | 35 | 64 |
| Diesel Rebate | | 64 | 55 |
| Insurance Rebate | | 27 | 65 |
| Recycling Income (non domestic) | | 5 | 2 |
| Sale of Gravel | | 102 | 197 |
| Sale of Scrap Metal | | 23 | 12 |
| Sales - General | | 27 | - |
| Statecover OHS Incentives | | 17 | - |
| Sale of High Security Water | | 201 | 166 |
| Workers Compensation Recovery | | 29 | 56 |
| Other - Roads Private Works Income | | 65 | - |
| Other | | 46 | 40 |
| <u>TOTAL OTHER REVENUE</u> | | <u>712</u> | <u>727</u> |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

| \$ '000 | 2014 Operating | 2013 Operating | 2014 Capital | 2013 Capital |
|---|-------------------|-------------------|-----------------|-----------------|
| (e) Grants | | | | |
| General Purpose (Untied) | | | | |
| Financial Assistance - General Component | 1,500 | 2,889 | - | - |
| Financial Assistance - Local Roads Component | 629 | 1,203 | - | - |
| Pensioners' Rates Subsidies - General Component | 97 | 96 | - | - |
| Total General Purpose | 2,226 | 4,188 | - | - |
| Specific Purpose | | | | |
| Pensioners' Rates Subsidies: | | | | |
| - Water | 45 | 45 | - | - |
| - Sewerage | 44 | 43 | - | - |
| - Domestic Waste Management | 38 | 37 | - | - |
| Sewerage Services | - | - | 18 | 23 |
| Aged Care | 212 | 308 | - | - |
| Bushfire & Emergency Services | 130 | 117 | - | - |
| Community Care | 167 | 3 | - | - |
| Community Centres | (3) | 3 | - | - |
| Employment & Training Programs | - | 10 | - | - |
| Environmental Protection | 57 | 107 | - | - |
| Heritage & Cultural | 5 | 2 | - | 8 |
| Library | 3 | 9 | - | - |
| Library - per capita | 30 | 32 | - | - |
| Library - special projects | 8 | 8 | - | - |
| Recreation & Culture | 5 | - | 547 | 96 |
| Street Lighting | 38 | 38 | - | - |
| Transport (Roads to Recovery) | 715 | 432 | - | - |
| Transport (Other Roads & Bridges Funding) | 351 | 556 | - | - |
| Electronic Housing Grant | 33 | - | - | - |
| Other | - | 22 | - | - |
| Total Specific Purpose | 1,878 | 1,772 | 565 | 127 |
| Total Grants | 4,104 | 5,960 | 565 | 127 |
| Grant Revenue is attributable to: | | | | |
| - Commonwealth Funding | 3,195 | 4,539 | 383 | 31 |
| - State Funding | 908 | 1,407 | 182 | 96 |
| - Other Funding | 1 | 14 | - | - |
| | 4,104 | 5,960 | 565 | 127 |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

| \$ '000 | 2014 Operating | 2013 Operating | 2014 Capital | 2013 Capital |
|--|-------------------|-------------------|-----------------|-----------------|
| (f) Contributions | | | | |
| Developer Contributions: | | | | |
| (s93 & s94 - EP&A Act, s64 of the LGA): | | | | |
| S 94 - Contributions towards amenities/services | - | - | 57 | 1 |
| S 64 - Water Supply Contributions | - | - | 8 | 91 |
| Other Developer Contributions (Assets) | - | - | 200 | 30 |
| Total Developer Contributions | 17 | - | 265 | 122 |
| Other Contributions: | | | | |
| Kerb & Gutter | - | - | 38 | 8 |
| Paving | - | - | 35 | 26 |
| Recreation & Culture | - | - | 560 | 145 |
| RMS Contributions (Regional Roads, Block Grant) | 930 | 915 | 223 | 144 |
| Parks & Gardens | - | - | 24 | - |
| Other | 2 | 39 | - | - |
| Total Other Contributions | 932 | 954 | 880 | 323 |
| Total Contributions | 932 | 954 | 1,145 | 445 |
| TOTAL GRANTS & CONTRIBUTIONS | 5,036 | 6,914 | 1,710 | 572 |

| \$ '000 | Actual 2014 | Actual 2013 |
|---------|----------------|----------------|
|---------|----------------|----------------|

(g) Restrictions relating to Grants and Contributions

Certain grants & contributions are obtained by Council on condition that they be spent in a specified manner:

| | | |
|--|------------|------------|
| Unexpended at the Close of the Previous Reporting Period | 542 | 541 |
| add: Grants & contributions recognised in the current period but not yet spent: | 92 | 128 |
| less: Grants & contributions recognised in a previous reporting period now spent: | (36) | (127) |
| Net Increase (Decrease) in Restricted Assets during the Period | 56 | 1 |
| Unexpended and held as Restricted Assets | 598 | 542 |
| Comprising: | | |
| - Specific Purpose Unexpended Grants | 82 | 36 |
| - Developer Contributions | 516 | 506 |
| | 598 | 542 |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|---|-------|----------------|----------------|
| (a) Employee Benefits & On-Costs | | | |
| Salaries and Wages | | 5,715 | 5,400 |
| Travelling | | 304 | 309 |
| Employee Leave Entitlements (ELE) | | 763 | 542 |
| ELE On-costs | | 175 | - |
| Superannuation - Defined Contribution Plans | | 388 | 339 |
| Superannuation - Defined Benefit Plans | | 239 | 232 |
| Workers' Compensation Insurance | | 181 | 176 |
| Fringe Benefit Tax (FBT) | | 19 | 12 |
| Training Costs (other than Salaries and Wages) | | 142 | 75 |
| Protective Clothing | | 29 | 25 |
| Other | | 26 | 82 |
| Total Employee Costs | | 7,981 | 7,192 |
| less: Capitalised Costs | | (896) | (910) |
| TOTAL EMPLOYEE COSTS EXPENSED | | 7,085 | 6,282 |
| Number of "Equivalent Full Time" Employees at year end | | 87 | 87 |
| (b) Borrowing Costs | | | |
| (i) Interest Bearing Liability Costs | | | |
| Interest on Loans | | 26 | 33 |
| Total Interest Bearing Liability Costs Expensed | | 26 | 33 |
| (ii) Other Borrowing Costs | | | |
| Discount adjustments relating to movements in Provisions (other than ELE) | | | |
| - Remediation Liabilities | 26 | 8 | 5 |
| Total Other Borrowing Costs | | 8 | 5 |
| TOTAL BORROWING COSTS EXPENSED | | 34 | 38 |
| (c) Materials & Contracts | | | |
| Raw Materials & Consumables | | 3,615 | 4,550 |
| Contractor & Consultancy Costs | | 3 | - |
| - Domestic Waste and Recycling Collection Contract | | 372 | 305 |
| Auditors Remuneration ⁽¹⁾ | | 20 | 21 |
| Legal Expenses: | | | |
| - Legal Expenses: Planning & Development | | 18 | 2 |
| - Legal Expenses: Debt Recovery | | 48 | 63 |
| - Legal Expenses: Other | | - | 10 |
| TOTAL MATERIALS & CONTRACTS | | 4,076 | 4,951 |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations (continued)

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|---|-------|----------------|----------------|
| (c) Materials & Contracts (continued) | | | |
| 1. Auditor Remuneration | | | |
| During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities): | | | |
| (i) Audit and Other Assurance Services | | | |
| - Audit & review of financial statements: | | 20 | 21 |
| 2014 RSD Chartered Accountants and 2013 Crowe Horwath | | | |
| Remuneration for audit and other assurance services | | <u>20</u> | <u>21</u> |
| Total Auditor Remuneration | | <u>20</u> | <u>21</u> |

(d) Depreciation, Amortisation & Impairment

| \$ '000 | Notes | Impairment Costs | | Depreciation/Amortisation | |
|---|--------|------------------|----------------|---------------------------|----------------|
| | | Actual 2014 | Actual 2013 | Actual 2014 | Actual 2013 |
| Plant and Equipment | | - | - | 761 | 780 |
| Office Equipment | | - | - | 89 | 91 |
| Land Improvements (depreciable) | | - | - | 16 | 11 |
| Buildings - Non Specialised | | - | - | 15 | 10 |
| Buildings - Specialised | | - | - | 614 | 559 |
| Infrastructure: | | | | | |
| - Roads | | - | - | 2,060 | 2,006 |
| - Bridges | | - | - | 80 | 80 |
| - Footpaths | | - | - | 68 | 61 |
| - Stormwater Drainage | | - | - | 257 | 211 |
| - Water Supply Network | | - | - | 586 | 568 |
| - Sewerage Network | | - | - | 548 | 547 |
| - Swimming Pools | | - | - | 69 | 28 |
| - Other Open Space/Recreational Assets | | - | - | 148 | 68 |
| Other Assets | | | | | |
| - Heritage Collections | | - | - | 1 | 1 |
| - Library Books | | - | - | 15 | 11 |
| - Other | | - | - | 70 | 131 |
| Asset Reinstatement Costs | 9 & 26 | - | - | 8 | 6 |
| TOTAL DEPRECIATION & IMPAIRMENT COSTS EXPENSED | | <u>-</u> | <u>-</u> | <u>5,405</u> | <u>5,169</u> |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations (continued)

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|--|-------|---------------------|---------------------|
| (e) Other Expenses | | | |
| Other Expenses for the year include the following: | | | |
| Advertising | | 39 | 53 |
| Bad & Doubtful Debts | | 5 | 7 |
| Bank Charges | | 25 | 25 |
| Cleaning | | 4 | 2 |
| Contributions/Levies to Other Levels of Government | | - | 27 |
| - Emergency Services Levy (includes FRNSW, SES, and RFS Levies) | | 14 | 15 |
| - NSW Fire Brigade Levy | | 47 | 46 |
| - NSW Rural Fire Service Levy | | 89 | 117 |
| - Other Contributions/Levies - ASPIRE | | 38 | - |
| - Other Contributions/Levies | | - | 5 |
| Councillor Expenses - Mayoral Fee | | 23 | 23 |
| Councillor Expenses - Councillors' Fees | | 83 | 80 |
| Councillors' Expenses (incl. Mayor) - Other (excluding fees above) | | 67 | 66 |
| Donations, Contributions & Assistance to other organisations (Section 356) | | | |
| - Central Murray County Council | | 112 | 109 |
| - Heritage and Cultural Programs | | 27 | 25 |
| - Public Halls and Community Facilities | | 22 | 19 |
| - RAMROC | | 13 | 13 |
| - Swimming Pools | | 92 | 62 |
| - Tourism and Area Promotion | | 85 | 107 |
| - Sporting Grounds | | 61 | 130 |
| - Other | | 7 | 9 |
| Election Expenses | | - | 51 |
| Electricity & Heating | | 401 | 440 |
| Insurance | | 323 | 318 |
| Street Lighting | | 156 | 220 |
| Subscriptions & Publications | | 47 | 44 |
| Telephone & Communications | | 62 | 67 |
| Valuation Fees | | 37 | 35 |
| Other | | 207 | 233 |
| <u>TOTAL OTHER EXPENSES</u> | | <u>2,086</u> | <u>2,348</u> |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 5. Gains or Losses from the Disposal of Assets

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|--|-------|-------------------|------------------|
| Property (excl. Investment Property) | | | |
| Proceeds from Disposal - Property | | 24 | - |
| less: Carrying Amount of Property Assets Sold / Written Off | | (9) | (8) |
| Net Gain/(Loss) on Disposal | | 15 | (8) |
| Plant & Equipment | | | |
| Proceeds from Disposal - Plant & Equipment | | 112 | 209 |
| less: Carrying Amount of P&E Assets Sold / Written Off | | (18) | (122) |
| Net Gain/(Loss) on Disposal | | 94 | 87 |
| Infrastructure | | | |
| Proceeds from Disposal - Infrastructure | | - | - |
| less: Carrying Amount of Infrastructure Assets Sold / Written Off | | - | (5) |
| Net Gain/(Loss) on Disposal | | - | (5) |
| Real Estate Assets Held For Sale | | | |
| Proceeds from Disposal - Real Estate Assets | | 261 | - |
| less: Carrying Amount of Real Estate Assets Sold / Written Off | | (173) | - |
| Net Gain/(Loss) on Disposal | | 88 | - |
| Financial Assets | | | |
| Proceeds from Disposal / Redemptions / Maturities - Financial Assets | | 2,000 | - |
| less: Carrying Amount of Financial Assets Sold / Redeemed / Matured | | (2,000) | - |
| Net Gain/(Loss) on Disposal | | - | - |
| Non Current Assets Classified as "Held for Sale" | | | |
| Proceeds from Disposal - Non Current Assets "Held for Sale" | | 74 | - |
| less: Carrying Amount of 'Held for Sale' Assets Sold / Written Off | | (90) | - |
| Net Gain/(Loss) on Disposal | | (16) | - |
| <u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u> | | <u>181</u> | <u>74</u> |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 6a. - Cash Assets and Note 6b. - Investments

| \$ '000 | Notes | 2014 Actual Current | 2014 Actual Non Current | 2013 Actual Current | 2013 Actual Non Current |
|--|-------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| Cash & Cash Equivalents (Note 6a) | | | | | |
| Cash on Hand and at Bank | | 1,799 | - | 76 | - |
| Cash-Equivalent Assets ¹ | | | | | |
| - Deposits at Call | | 510 | - | 1,713 | - |
| Total Cash & Cash Equivalents | | 2,309 | - | 1,789 | - |
| Investments (Note 6b) | | | | | |
| - Long Term Deposits | | 14,000 | - | 16,000 | - |
| Total Investments | | 14,000 | - | 16,000 | - |
| TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS | | 16,309 | - | 17,789 | - |

¹ Those Investments where time to maturity (from date of purchase) is < 3 mths.

Cash, Cash Equivalents & Investments were classified at year end in accordance with AASB 139 as follows:

Cash & Cash Equivalents

| | | | | | |
|--|--|-------|---|-------|---|
| a. "At Fair Value through the Profit & Loss" | | 2,309 | - | 1,789 | - |
|--|--|-------|---|-------|---|

Investments

| | | | | | |
|-----------------------|---------|--------|---|--------|---|
| b. "Held to Maturity" | 6(b-ii) | 14,000 | - | 16,000 | - |
| Investments | | 14,000 | - | 16,000 | - |

Reconciliation of Investments classified as "Held to Maturity"

| | | | | | |
|--------------------------------------|--|---------------|----------|---------------|----------|
| Balance at the Beginning of the Year | | 16,000 | - | 16,000 | - |
| Disposals (sales & redemptions) | | (2,000) | - | - | - |
| Balance at End of Year | | 14,000 | - | 16,000 | - |

Comprising:

| | | | | | |
|----------------------|--|---------------|----------|---------------|----------|
| - Long Term Deposits | | 14,000 | - | 16,000 | - |
| Total | | 14,000 | - | 16,000 | - |

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of investments held.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 6c. Restricted Cash, Cash Equivalents & Investments

| \$ '000 | 2014 | 2014 | 2013 | 2013 |
|---|-------------------|-----------------------|-------------------|-----------------------|
| | Actual Current | Actual Non Current | Actual Current | Actual Non Current |
| Total Cash, Cash Equivalents and Investments | 16,309 | - | 17,789 | - |
| attributable to: | | | | |
| External Restrictions (refer below) | 10,231 | - | 8,421 | - |
| Internal Restrictions (refer below) | 2,090 | - | 2,090 | - |
| Unrestricted | 3,988 | - | 7,278 | - |
| | 16,309 | - | 17,789 | - |

| 2014 | Opening | Transfers to | Transfers from | Closing |
|---------|---------|--------------|----------------|---------|
| \$ '000 | Balance | Restrictions | Restrictions | Balance |

Details of Restrictions

External Restrictions - Included in Liabilities

Nil

External Restrictions - Other

| | | | | | |
|--------------------------------------|-----|--------------|--------------|----------|---------------|
| Developer Contributions - General | (A) | 68 | 10 | 438 | 516 |
| Developer Contributions - Water Fund | (A) | 425 | - | (425) | - |
| Developer Contributions - Sewer Fund | (A) | 13 | - | (13) | - |
| Specific Purpose Unexpended Grants | (B) | 36 | 46 | - | 82 |
| Water Supplies | (C) | 2,956 | 1,296 | - | 4,252 |
| Sewerage Services | (C) | 3,846 | 458 | - | 4,304 |
| Domestic Waste Management | (C) | 899 | - | - | 899 |
| Other | | 178 | - | - | 178 |
| External Restrictions - Other | | 8,421 | 1,810 | - | 10,231 |
| Total External Restrictions | | 8,421 | 1,810 | - | 10,231 |

Internal Restrictions

| | | | | | |
|------------------------------------|--|---------------|--------------|----------|---------------|
| Plant & Vehicle Replacement | | 630 | - | - | 630 |
| Employees Leave Entitlement | | 389 | - | - | 389 |
| Capital Works Reserve | | 216 | - | - | 216 |
| Economic Development | | 643 | - | - | 643 |
| Finley Saleyard | | 80 | - | - | 80 |
| Levee Bank Construction | | 72 | - | - | 72 |
| Tourism Events | | 60 | - | - | 60 |
| Total Internal Restrictions | | 2,090 | - | - | 2,090 |
| TOTAL RESTRICTIONS | | 10,511 | 1,810 | - | 12,321 |

A Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

B Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)

C Water, Sewerage, Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 7. Receivables

| \$ '000 | Notes | 2014 | | 2013 | |
|---|-------|---------------------|------------------|---------------------|------------------|
| | | Current | Non Current | Current | Non Current |
| Purpose | | | | | |
| Rates & Annual Charges | | 469 | - | 472 | - |
| User Charges & Fees | | 479 | - | 275 | - |
| Accrued Revenues | | | | | |
| - Interest on Investments | | 141 | - | 171 | - |
| - Other Income Accruals | | 274 | - | 145 | - |
| Deferred Debtors | | 9 | 19 | 17 | 27 |
| Net GST Receivable | | - | - | 82 | - |
| Other Debtors | | - | - | 14 | - |
| Total | | 1,372 | 19 | 1,176 | 27 |
| less: Provision for Impairment | | | | | |
| Rates & Annual Charges | | (6) | - | (15) | - |
| User Charges & Fees | | (27) | - | (38) | - |
| Total Provision for Impairment - Receivables | | (33) | - | (53) | - |
| <u>TOTAL NET RECEIVABLES</u> | | <u>1,339</u> | <u>19</u> | <u>1,123</u> | <u>27</u> |
| Externally Restricted Receivables | | | | | |
| Water Supply | | | | | |
| - Rates & Availability Charges | | 101 | - | 109 | - |
| - Other | | 229 | - | 233 | - |
| Sewerage Services | | | | | |
| - Rates & Availability Charges | | 92 | - | 81 | - |
| - Other | | 157 | - | 105 | - |
| Total External Restrictions | | 579 | - | 528 | - |
| Internally Restricted Receivables | | | | | |
| Nil | | | | | |
| Unrestricted Receivables | | 760 | 19 | 595 | 27 |
| TOTAL NET RECEIVABLES | | 1,339 | 19 | 1,123 | 27 |

Notes on Debtors above:

- (i) Rates & Annual Charges Outstanding are secured against the property.
- (ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates & charges at 9.00% (2013 10.00%).
Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 8. Inventories & Other Assets

| \$ '000 | Notes | 2014 | | 2013 | |
|---|-------|------------|-------------|------------|-------------|
| | | Current | Non Current | Current | Non Current |
| Inventories | | | | | |
| Real Estate for resale (refer below) | | 314 | - | 122 | - |
| Stores & Materials | | 148 | - | 149 | - |
| Total Inventories | | 462 | - | 271 | - |
| Other Assets | | | | | |
| Prepayments | | 67 | - | 180 | - |
| Total Other Assets | | 67 | - | 180 | - |
| TOTAL INVENTORIES / OTHER ASSETS | | 529 | - | 451 | - |
| Externally Restricted Assets | | | | | |
| Water | | | | | |
| Stores & Materials | | 56 | - | 62 | - |
| Total Water | | 56 | - | 62 | - |
| Sewerage | | | | | |
| Stores & Materials | | 4 | - | 4 | - |
| Total Sewerage | | 4 | - | 4 | - |
| Domestic Waste Management | | | | | |
| Nil | | | | | |
| Other | | | | | |
| Nil | | | | | |
| Total Externally Restricted Assets | | 60 | - | 66 | - |
| Total Internally Restricted Assets | | - | - | - | - |
| Total Unrestricted Assets | | 469 | - | 385 | - |
| TOTAL INVENTORIES & OTHER ASSETS | | 529 | - | 451 | - |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 8. Inventories & Other Assets (continued)

| \$ '000 | 2014 | | 2013 | |
|--|------------|-------------|------------|-------------|
| | Current | Non Current | Current | Non Current |
| Other Disclosures | | | | |
| (a) Details for Real Estate Development | | | | |
| Residential | 57 | - | 113 | - |
| Industrial/Commercial | 257 | - | 9 | - |
| Total Real Estate for Resale | 314 | - | 122 | - |
| (Valued at the lower of cost and net realisable value) | | | | |
| Represented by: | | | | |
| Acquisition Costs | 50 | - | 122 | - |
| Development Costs | 257 | - | - | - |
| Other Properties - Book Value | 7 | - | - | - |
| Total Costs | 314 | - | 122 | - |
| Total Real Estate for Resale | 314 | - | 122 | - |
| Movements: | | | | |
| Real Estate assets at beginning of the year | 122 | - | 122 | - |
| - Purchases and other costs | 173 | - | - | - |
| - Transfers in from (out to) Note 9 | 192 | - | - | - |
| - WDV of Sales (exp) | (173) | - | - | - |
| Total Real Estate for Resale | 314 | - | 122 | - |

(b) Current Assets not anticipated to be settled within the next 12 months

The following Inventories & Other Assets, even though classified as current are not expected to be recovered in the next 12 months;

| | 2014 \$'000 | 2013 \$'000 |
|------------------------|----------------|----------------|
| Real Estate for Resale | 283 | 122 |
| | 283 | 122 |

(c) Inventories recognised as an expense for the year included:

| | | |
|--------------------|-----|-----|
| Stores & Materials | 363 | 342 |
|--------------------|-----|-----|

(d) Inventory Write Downs

\$2,434 was recognised as an expense relating to the write down of Inventory balances held during the year.

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of other assets held.

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 9a. Infrastructure, Property, Plant & Equipment

| \$ '000 | as at 30/6/2013 | | | | Asset Movements during the Reporting Period | | | | | | | | | | as at 30/6/2014 | | | |
|--|-----------------|------------------|----------------------|-------------------|---|------------------------------|-------------------------|------------------|----------------------------|--------------------|---|--|---|---|-----------------|------------------|----------------------|-------------------|
| | At Cost | At Fair Value | Accumulated Dep'n | Carrying Value | Asset Additions | WDV of Asset Disposals | Depreciation Expense | WIP Transfers | Adjustments & Transfers | Other Movements | Tfrs from/(to) "Held for Sale" category | Tfrs from/(to) Real Estate Assets (Note 8) | Revaluation Decrements to Equity (ARR) | Revaluation Increments to Equity (ARR) | At Cost | At Fair Value | Accumulated Dep'n | Carrying Value |
| | | | | | | | | | | | | | | | | | | |
| Capital Work in Progress | 1,787 | - | - | 1,787 | - | - | - | 195 | - | - | - | 192 | - | - | 2,174 | - | - | 2,174 |
| Plant & Equipment | - | 7,702 | 5,078 | 2,624 | 1,085 | (18) | (761) | (164) | - | - | - | - | - | - | - | 7,604 | 4,838 | 2,766 |
| Office Equipment | - | 1,136 | 821 | 315 | 49 | - | (89) | (3) | - | - | - | - | - | - | - | 882 | 610 | 272 |
| Land: | | | | | | | | | | | | | | | | | | |
| - Operational Land | - | 6,874 | - | 6,874 | 71 | - | - | (12) | - | - | (217) | - | - | - | - | 6,716 | - | 6,716 |
| - Community Land | - | 1,498 | - | 1,498 | - | - | - | (16) | - | - | - | - | - | - | - | 1,482 | - | 1,482 |
| - Land under Roads (post 30/6/08) | - | 15 | - | 15 | 14 | - | - | - | - | - | - | - | (8) | - | - | 21 | - | 21 |
| Land Improvements - depreciable | - | 406 | 76 | 330 | 197 | - | (16) | - | - | 3 | - | - | - | - | - | 606 | 92 | 514 |
| Buildings - Non Specialised | - | 774 | 201 | 573 | - | - | (15) | - | - | - | - | - | - | - | - | 774 | 216 | 558 |
| Buildings - Specialised | - | 37,293 | 20,039 | 17,254 | 1,105 | (9) | (614) | - | - | - | - | - | (181) | - | - | 36,084 | 18,529 | 17,555 |
| Infrastructure: | | | | | | | | | | | | | | | | | | |
| - Roads | - | 119,373 | 31,230 | 88,143 | 2,489 | - | (2,060) | - | - | - | - | - | (1,288) | - | - | 119,900 | 32,616 | 87,284 |
| - Bridges | - | 6,432 | 2,993 | 3,439 | - | - | (80) | - | - | - | - | - | - | - | - | 6,432 | 3,073 | 3,359 |
| - Footpaths | - | 3,559 | 888 | 2,671 | 110 | - | (68) | - | - | - | - | - | - | 140 | - | 3,842 | 989 | 2,853 |
| - Bulk Earthworks (non-depreciable) | - | 2,976 | - | 2,976 | - | - | - | - | - | - | - | - | - | - | - | 2,976 | - | 2,976 |
| - Stormwater Drainage | - | 12,033 | 4,527 | 7,506 | 452 | - | (257) | - | 17 | - | - | - | - | 53 | - | 12,577 | 4,806 | 7,771 |
| - Water Supply Network | - | 40,546 | 14,660 | 25,886 | 261 | - | (586) | - | - | - | - | - | - | 572 | - | 41,782 | 15,649 | 26,133 |
| - Sewerage Network | - | 34,882 | 19,685 | 15,197 | 158 | - | (548) | - | (17) | - | - | - | - | 546 | - | 36,087 | 20,751 | 15,336 |
| - Swimming Pools | - | 2,082 | 1,285 | 797 | 31 | - | (69) | - | - | - | - | - | - | 1,015 | - | 2,838 | 1,064 | 1,774 |
| - Other Open Space/Recreational Assets | - | 7,116 | 4,512 | 2,604 | 511 | - | (148) | - | 1,060 | - | - | - | (35) | - | - | 7,380 | 3,388 | 3,992 |
| Other Assets: | | | | | | | | | | | | | | | | | | |
| - Heritage Collections | - | 70 | 18 | 52 | - | - | (1) | - | - | - | - | - | - | - | - | 70 | 19 | 51 |
| - Library Books | - | 809 | 654 | 155 | 35 | - | (15) | - | - | - | - | - | - | - | - | 843 | 668 | 175 |
| - Other | - | 6,912 | 3,250 | 3,662 | 159 | - | (70) | - | (1,060) | - | - | - | (42) | - | - | 7,232 | 4,583 | 2,649 |
| Reinstatement, Rehabilitation & Restoration Assets (refer Note 26): | | | | | | | | | | | | | | | | | | |
| - Tip Assets | - | 148 | 41 | 107 | - | - | (6) | - | - | - | - | - | (8) | - | - | 140 | 47 | 93 |
| - Quarry Assets | - | 38 | 12 | 26 | - | - | (2) | - | - | - | - | - | (2) | - | - | 36 | 14 | 22 |
| TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP. | 1,787 | 292,674 | 109,970 | 184,491 | 6,727 | (27) | (5,405) | - | - | 3 | (217) | 192 | (1,564) | 2,326 | 2,174 | 296,304 | 111,952 | 186,526 |

Additions to Buildings & Infrastructure Assets are made up of Asset Renewals (\$3,402) and New Assets (\$1,372). Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of other Infrastructure, Property, Plant & Equipment.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 9b. Externally Restricted Infrastructure, Property, Plant & Equipment

| \$ '000 Class of Asset | Actual 2014 | | | | Actual 2013 | | | |
|------------------------------------|----------------|------------------|----------------------|-------------------|----------------|------------------|----------------------|-------------------|
| | At Cost | At Fair Value | A/Dep & Impairm't | Carrying Value | At Cost | At Fair Value | A/Dep & Impairm't | Carrying Value |
| Water Supply | | | | | | | | |
| WIP | 167 | - | - | 167 | 225 | - | - | 225 |
| Plant & Equipment | - | 7 | 4 | 3 | - | - | - | - |
| Office Equipment | - | 12 | - | 12 | - | 7 | 3 | 4 |
| Land | | | | | | | | |
| - Operational Land | - | 565 | - | 565 | - | 545 | - | 545 |
| Buildings | - | 180 | 153 | 27 | - | 180 | 150 | 30 |
| Infrastructure | - | 41,782 | 15,649 | 26,133 | - | 40,546 | 14,660 | 25,886 |
| Total Water Supply | 167 | 42,546 | 15,806 | 26,907 | 225 | 41,278 | 14,813 | 26,690 |
| Sewerage Services | | | | | | | | |
| WIP | 141 | - | - | 141 | - | - | - | - |
| Plant & Equipment | - | 163 | 78 | 85 | - | 163 | 60 | 103 |
| Office Equipment | - | 57 | 34 | 23 | - | - | - | - |
| Land | | | | | | | | |
| - Operational Land | - | 1,174 | - | 1,174 | - | 1,174 | - | 1,174 |
| Buildings | - | 2 | 1 | 1 | - | 2 | 1 | 1 |
| Infrastructure | - | 36,659 | 21,382 | 15,277 | - | 34,882 | 19,685 | 15,197 |
| Other Assets | - | 57 | 2 | 55 | - | - | - | - |
| Total Sewerage Services | 141 | 38,112 | 21,497 | 16,756 | - | 36,221 | 19,746 | 16,475 |
| Domestic Waste Management | | | | | | | | |
| Plant & Equipment | - | - | - | - | - | 17 | 17 | - |
| Land | | | | | | | | |
| - Improvements - depreciable | - | 246 | 87 | 159 | - | 223 | 75 | 148 |
| Buildings | - | 121 | 86 | 35 | - | 121 | 83 | 38 |
| Other Assets | - | 350 | 107 | 243 | - | 246 | 82 | 164 |
| Total DWM | - | 717 | 280 | 437 | - | 607 | 257 | 350 |
| TOTAL RESTRICTED I,PP&E | 308 | 81,375 | 37,583 | 44,100 | 225 | 78,106 | 34,816 | 43,515 |

Note 9c. Infrastructure, Property, Plant & Equipment - Current Year Impairments

Council has recognised no impairment losses during the reporting period nor reversed any prior period losses.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 10a. Payables, Borrowings & Provisions

| \$ '000 | Notes | 2014 | | 2013 | |
|--|-------|--------------|-------------|--------------|-------------|
| | | Current | Non Current | Current | Non Current |
| Payables | | | | | |
| Goods & Services - operating expenditure | | 683 | - | 812 | - |
| Payments Received In Advance | | 84 | - | 93 | - |
| Accrued Expenses: | | | | | |
| - Salaries & Wages | | 389 | - | - | - |
| - Other Expenditure Accruals | | - | - | 279 | - |
| Security Bonds, Deposits & Retentions | | 43 | - | 11 | - |
| ATO - Net GST Payable | | 71 | - | 75 | - |
| Total Payables | | 1,270 | - | 1,270 | - |
| Borrowings | | | | | |
| Loans - Secured ¹ | | 117 | 237 | 110 | 355 |
| Total Borrowings | | 117 | 237 | 110 | 355 |
| Provisions | | | | | |
| Employee Benefits; | | | | | |
| Annual Leave | | 791 | - | 729 | - |
| Long Service Leave | | 1,324 | 41 | 1,331 | 41 |
| Other Leave | | 56 | - | 39 | - |
| Sub Total - Aggregate Employee Benefits | | 2,171 | 41 | 2,099 | 41 |
| Asset Remediation/Restoration (Future Works) ²⁶ | | - | 224 | - | 227 |
| Total Provisions | | 2,171 | 265 | 2,099 | 268 |
| Total Payables, Borrowings & Provisions | | 3,558 | 502 | 3,479 | 623 |
| (i) Liabilities relating to Restricted Assets | | | | | |
| | | 2014 | | 2013 | |
| | | Current | Non Current | Current | Non Current |
| Externally Restricted Assets | | | | | |
| Water | | 118 | 237 | - | - |
| Sewer | | - | - | 132 | 355 |
| Liabilities relating to externally restricted assets | | 118 | 237 | 132 | 355 |
| Internally Restricted Assets | | | | | |
| Nil | | | | | |
| Total Liabilities relating to restricted assets | | 118 | 237 | 132 | 355 |
| Total Liabilities relating to Unrestricted Assets | | 3,440 | 265 | 3,347 | 268 |
| TOTAL PAYABLES, BORROWINGS & PROVISIONS | | 3,558 | 502 | 3,479 | 623 |

¹. Loans are secured over the General Rating Income of Council

Disclosures on Liability Interest Rate Risk Exposures, Fair Value Disclosures & Security can be found in Note 15.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 10a. Payables, Borrowings & Provisions (continued)

| \$ '000 | Actual 2014 | Actual 2013 |
|---|----------------|----------------|
| (ii) Current Liabilities not anticipated to be settled within the next 12 months | | |
| The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months. | | |
| Provisions - Employees Benefits | 1,884 | 729 |
| | <u>1,884</u> | <u>729</u> |

Note 10b. Description of and movements in Provisions

| Class of Provision | 2013 | | 2014 | | | Closing Balance as at 30/6/14 |
|-------------------------|------------------------------|-----------------------|--------------------------|--|-------------------------|-------------------------------|
| | Opening Balance as at 1/7/13 | Additional Provisions | Decrease due to Payments | Remeasurement effects due to Discounting | Unused amounts reversed | |
| Annual Leave | 729 | 308 | (442) | 196 | - | 791 |
| Long Service Leave | 1,372 | 183 | (170) | (20) | - | 1,365 |
| Other Leave (enter deta | 39 | 17 | - | - | - | 56 |
| Asset Remediation | 227 | (3) | - | - | - | 224 |
| TOTAL | 2,367 | 505 | (612) | 176 | - | 2,436 |

- a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Asset Remediation, Reinstatement & Restoration Provisions represent the Present Value estimate of future costs Council will incur in order to remove, restore & remediate assets &/or activities as a result of past operations.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 11. Statement of Cash Flows - Additional Information

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|---|-------|----------------|----------------|
| (a) Reconciliation of Cash Assets | | | |
| Total Cash & Cash Equivalent Assets | 6a | 2,309 | 1,789 |
| BALANCE as per the STATEMENT of CASH FLOWS | | 2,309 | 1,789 |
| (b) Reconciliation of Net Operating Result to Cash provided from Operating Activities | | | |
| Net Operating Result from Income Statement | | 227 | 170 |
| Adjust for non cash items: | | | |
| Depreciation & Amortisation | | 5,405 | 5,169 |
| Net Losses/(Gains) on Disposal of Assets | | (181) | (74) |
| Non Cash Capital Grants and Contributions | | (255) | (30) |
| Unwinding of Discount Rates on Reinstatement Provisions | | (3) | 96 |
| +/- Movement in Operating Assets and Liabilities & Other Accrual Items: | | | |
| Decrease/(Increase) in Receivables | | (204) | 484 |
| Increase/(Decrease) in Provision for Doubtful Debts | | (20) | (23) |
| Decrease/(Increase) in Inventories | | 1 | 27 |
| Decrease/(Increase) in Other Assets | | 113 | (13) |
| Increase/(Decrease) in Payables | | (129) | (152) |
| Increase/(Decrease) in Accrued Interest Payable | | - | (4) |
| Increase/(Decrease) in other Accrued Expenses Payable | | 110 | 12 |
| Increase/(Decrease) in Other Liabilities | | 19 | 16 |
| Increase/(Decrease) in Employee Leave Entitlements | | 72 | 108 |
| NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS | | 5,155 | 5,786 |
| (c) Non-Cash Investing & Financing Activities | | | |
| Developer Contributed Assets | | 255 | 30 |
| Total Non-Cash Investing & Financing Activities | | 255 | 30 |
| (d) Financing Arrangements | | | |
| Nil | | | |
| (e) Bank Guarantees | | | |
| Nil | | | |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 12. Commitments for Expenditure

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|--|-------|----------------|----------------|
| (a) Capital Commitments (exclusive of GST) | | | |
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: | | | |
| Property, Plant & Equipment | | | |
| Buildings | | 26 | 434 |
| Plant & Equipment | | 115 | 77 |
| Water Infrastructure | | 10 | 22 |
| Sewer Infrastructure | | - | 54 |
| Roadworks | | 61 | 172 |
| Drainage Works | | - | 46 |
| Aerodrome Subdivision | | - | 70 |
| Other | | - | 19 |
| Total Commitments | | 212 | 894 |
| These expenditures are payable as follows: | | | |
| Within the next year | | 212 | 894 |
| Total Payable | | 212 | 894 |
| Sources for Funding of Capital Commitments: | | | |
| Unrestricted General Funds | | 57 | 96 |
| Future Grants & Contributions | | 15 | 434 |
| Sect 64 & 94 Funds/Reserves | | 15 | 93 |
| Unexpended Grants | | - | 9 |
| Externally Restricted Reserves | | 10 | 206 |
| Internally Restricted Reserves | | 115 | 56 |
| Total Sources of Funding | | 212 | 894 |

(b) Finance Lease Commitments

Nil

(c) Operating Lease Commitments (Non Cancellable)

Nil

(d) Investment Property Commitments

Nil

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 13a(i). Statement of Performance Measurement - Indicators (All Funds)

| \$ '000 | Amounts 2014 | Indicator 2014 | Prior Periods | |
|--|-----------------|-------------------|---------------|--------|
| | | | 2013 | 2012 |
| Local Government Industry Indicators - All Funds | | | | |
| 1. Operating Performance Ratio | | | | |
| Total continuing operating revenue ⁽¹⁾ | | | | |
| <u>(excl. Capital Grants & Contributions) - Operating Expenses</u> | <u>(1,664)</u> | -9.78% | -2.60% | 4.19% |
| Total continuing operating revenue ⁽¹⁾ (excl. Capital Grants & Contributions) | 17,022 | | | |
| 2. Own Source Operating Revenue Ratio | | | | |
| Total continuing operating revenue ⁽¹⁾ | | | | |
| <u>(less ALL Grants & Contributions)</u> | <u>11,986</u> | 63.99% | 60.36% | 57.14% |
| Total continuing operating revenue ⁽¹⁾ | 18,732 | | | |
| 3. Unrestricted Current Ratio | | | | |
| Current Assets less all External Restrictions ⁽²⁾ | <u>7,253</u> | 4.05 : 1 | 3.49 | 4.19 |
| Current Liabilities less Specific Purpose Liabilities ^(3, 4) | <u>1,793</u> | | | |
| 4. Debt Service Cover Ratio | | | | |
| Operating Result ⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation (EBITDA) | <u>3,775</u> | 26.03 | 33.55 | 43.39 |
| Principal Repayments (from the Statement of Cash Flows) + Borrowing Interest Costs (from the Income Statement) | <u>145</u> | | | |
| 5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage | | | | |
| Rates, Annual and Extra Charges Outstanding | <u>463</u> | 5.05% | 5.44% | 4.56% |
| Rates, Annual and Extra Charges Collectible | <u>9,160</u> | | | |
| 6. Cash Expense Cover Ratio | | | | |
| Current Year's Cash and Cash Equivalents including All Term Deposits | <u>16,309</u> | 13.59 | 14.35 | 15.04 |
| Payments from cash flow of operating and financing activities | <u>1,200</u> | | | |

Notes

⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and net share of interests in joint ventures.

⁽²⁾ Refer Notes 6-8 inclusive.

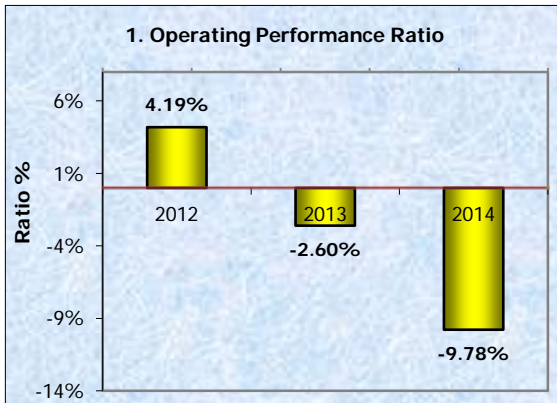
Also excludes any Real Estate & Land for resale not expected to be sold in the next 12 months

⁽³⁾ Refer to Note 10(a).

⁽⁴⁾ Refer to Note 10(a)(ii) - excludes all payables & provisions not expected to be paid in the next 12 months (incl. ELE).

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 13a(ii). Local Government Industry Indicators - Graphs (All Funds)



Purpose of Operating Performance Ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

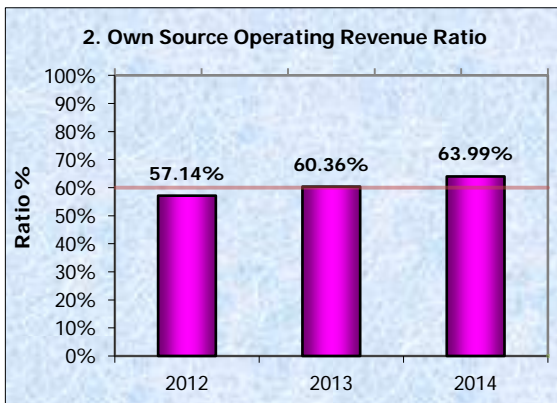
Commentary on 2013/14 Result

2013/14 Ratio -9.78%

This ratio is focussing on operating performance, net of capital grants, contributions, fair value adjustments and revaluation decrements. The benchmark is greater than 0%. The change in timing of the Financial Assistance Grant has adversely affected the 2014 result

— Minimum 0.00%

Source for Benchmark: Code of Accounting Practice and Financial Reporting



Purpose of Own Source Operating Revenue Ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.

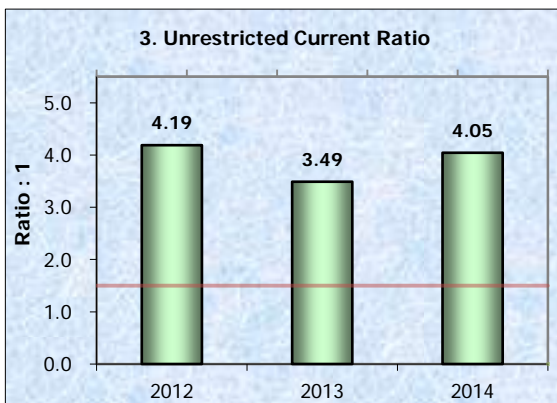
Commentary on 2013/14 Result

2013/14 Ratio 63.99%

The benchmark is higher than 60% of Councils funding sources being other than external grants. Council is currently meeting this target.

— Minimum 60.00%

Source for Benchmark: Code of Accounting Practice and Financial Reporting



Purpose of Unrestricted Current Ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2013/14 Result

2013/14 Ratio 4.05 : 1

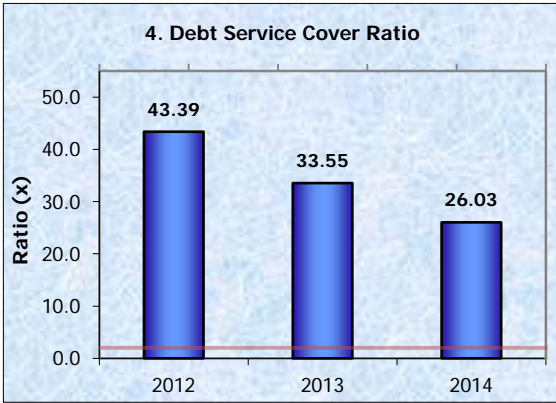
Council has low borrowings, and hence it's ability to meet short term obligations is sound. The benchmark is greater than 1.5

— Minimum 1.50

Source for Benchmark: Code of Accounting Practice and Financial Reporting

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 13a(ii). Local Government Industry Indicators - Graphs (All Funds)



— Minimum 2.00

Source for Benchmark: NSW Treasury Corporation

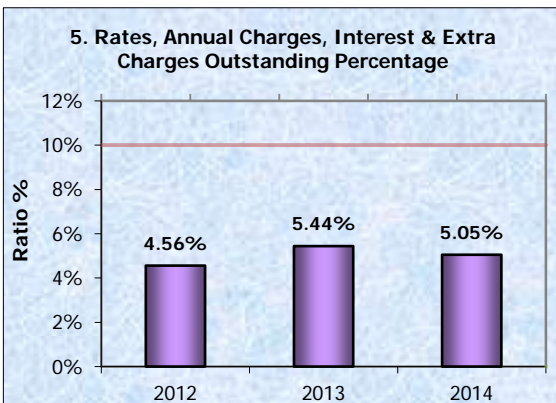
Purpose of Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2013/14 Result

2013/14 Ratio 26.03

Council is paying down the current loans, and has not taken out any new loans. The benchmark is minimum 2(x)



— Maximum 10.00%

Source for Benchmark: Office of Local Govt - Comparative Information (10/11)

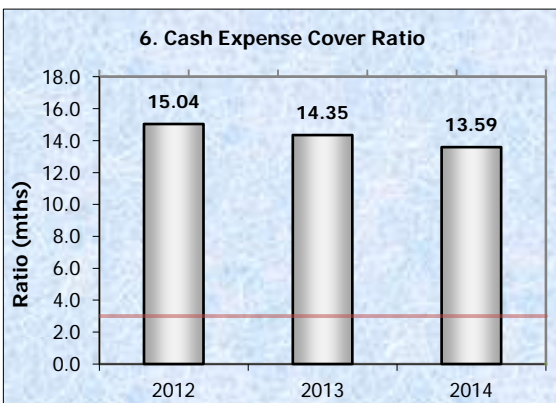
Purpose of Rates & Annual Charges Outstanding Ratio

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2013/14 Result

2013/14 Ratio 5.05%

Council continues to maintain a relatively low ratio of outstanding rates and annual charges, the benchmark is below 10%



— Minimum 3.00

Source for Benchmark: Code of Accounting Practice and Financial Reporting

Purpose of Cash Expense Cover Ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on Result

2013/14 Ratio 13.59

The benchmark for this liquidity ratio is greater than 3 months, Council can currently cover over 13 months of expenses without additional cash flow.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 13b. Statement of Performance Measurement - Indicators (by Fund)

| \$ '000 | Water 2014 | Sewer 2014 | General ⁵ 2014 |
|---|----------------------|----------------|------------------------------|
| Local Government Industry Indicators - by Fund | | | |
| 1. Operating Performance Ratio | | | |
| Total continuing operating revenue ⁽¹⁾ | | | |
| <u>(excl. Capital Grants & Contributions) - Operating Expenses</u> | 20.26% | 1.54% | -18.88% |
| Total continuing operating revenue ⁽¹⁾ | | | |
| (excl. Capital Grants & Contributions) | prior period: 17.03% | -33.16% | -3.30% |
| 2. Own Source Operating Revenue Ratio | | | |
| Total continuing operating revenue ⁽¹⁾ | | | |
| <u>(less ALL Grants & Contributions)</u> | 97.54% | 91.37% | 52.60% |
| Total continuing operating revenue ⁽¹⁾ | | | |
| | prior period: 95.46% | 95.80% | 49.12% |
| 3. Unrestricted Current Ratio | | | |
| <u>Current Assets less all External Restrictions⁽²⁾</u> | 39.31 : 1 | No Liabilities | 4.05 : 1 |
| Current Liabilities less Specific Purpose Liabilities ^(3, 4) | | | |
| | prior period: 28.67 | No Liabilities | 3.49 |
| 4. Debt Service Cover Ratio | | | |
| Operating Result ⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation (EBITDA) | | | |
| <u>Principal Repayments (from the Statement of Cash Flows)</u> | 46.73 | 0.00 | 16.29 |
| + Borrowing Interest Costs (from the Income Statement) | | | |
| | prior period: 33.18 | 0.00 | 33.11 |
| 5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage | | | |
| <u>Rates, Annual and Extra Charges Outstanding</u> | 6.13% | 5.66% | 4.59% |
| Rates, Annual and Extra Charges Collectible | | | |
| | prior period: 6.89% | 6.13% | 4.86% |
| 6. Cash Expense Cover Ratio | | | |
| Current Year's Cash and Cash Equivalents including All Term Deposits | | | |
| <u>Payments from cash flow of operating and financing activities</u> x12 | 0.00 | 0.00 | 10.24 |
| | prior period: 0.00 | 0.00 | 12.17 |

Notes

(1) - (4) Refer to Notes at Note 13a(i) above.

(5) General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 14. Investment Properties

\$ '000

Council has not classified any Land or Buildings as "Investment Properties"

Note 15. Financial Risk Management

Risk Management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's Finance Section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's Financial Assets & Financial Liabilities recognised in the financial statements is presented below.

| | Carrying Value | | Fair Value | |
|------------------------------------|----------------|---------------|---------------|---------------|
| | 2014 | 2013 | 2014 | 2013 |
| Financial Assets | | | | |
| Cash and Cash Equivalents | 2,309 | 1,789 | 2,309 | 1,789 |
| Investments | | | | |
| - "Held to Maturity" | 14,000 | 16,000 | 14,000 | 16,000 |
| Receivables | 1,358 | 1,150 | 1,411 | 1,150 |
| Total Financial Assets | 17,667 | 18,939 | 17,720 | 18,939 |
| Financial Liabilities | | | | |
| Payables | 1,186 | 1,177 | 1,187 | 1,173 |
| Loans / Advances | 354 | 465 | 354 | 465 |
| Total Financial Liabilities | 1,540 | 1,642 | 1,541 | 1,638 |

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) **"at fair value through profit & loss"** or (ii) **Available for Sale** - are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of financial assets & liabilities

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 15. Financial Risk Management (continued)

\$ '000

(a) Cash & Cash Equivalents, Financial assets 'at fair value through the profit & Loss'
"Available-for-sale" financial assets & "Held-to-maturity" Investments

Council's objective is to maximise its return on cash & investments whilst maintaining an adequate level of liquidity and preserving capital.

The risks associated with the investments held are:

- **Price Risk** - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest Rate Risk** - the risk that movements in interest rates could affect returns and income.
- **Credit Risk** - the risk that the investment counterparty) will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

The following represents a summary of the sensitivity of Council's Income Statement and Accumulated Surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

| | Increase of Values/Rates | | Decrease of Values/Rates | |
|--|--------------------------|--------|--------------------------|--------|
| | Profit | Equity | Profit | Equity |
| 2014 | | | | |
| Possible impact of a 1% movement in Interest Rates | 163 | (163) | (163) | 163 |
| 2013 | | | | |
| Possible impact of a 1% movement in Interest Rates | 178 | (178) | (178) | 178 |

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 15. Financial Risk Management (continued)

\$ '000

(b) Receivables

Council's major receivables comprise (i) Rates & Annual charges and (ii) User Charges & Fees.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts - that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates & annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

| | 2014 Rates & Annual Charges | 2014 Other Receivables | 2013 Rates & Annual Charges | 2013 Other Receivables |
|--------------------------------------|--------------------------------------|------------------------------|--------------------------------------|------------------------------|
| (i) Ageing of Receivables - % | | | | |
| Current (not yet overdue) | 0% | 64% | 0% | 76% |
| Overdue | 100% | 36% | 100% | 24% |
| | 100% | 100% | 100% | 100% |

(ii) Ageing of Receivables - value

| | | | | |
|---------------------------------|------------|------------|------------|------------|
| Current (not yet overdue) | - | 710 | - | 557 |
| Past due by up to 30 days | - | 49 | - | 26 |
| Past due between 31 and 60 days | 196 | 7 | 183 | 33 |
| Past due between 61 and 90 days | 132 | 9 | 108 | 6 |
| Past due by more than 90 days | 141 | 147 | 181 | 109 |
| | 469 | 922 | 472 | 731 |

(iii) Movement in Provision for Impairment of Receivables

| | 2014 | 2013 |
|--|-----------|-----------|
| Balance at the beginning of the year | 53 | 76 |
| + new provisions recognised during the year | 5 | 10 |
| - amounts provided for but recovered during the year | (14) | (33) |
| - previous impairment losses reversed | (11) | - |
| Balance at the end of the year | 33 | 53 |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 15. Financial Risk Management (continued)

\$ '000

(c) Payables & Borrowings

Payables & Borrowings are both subject to liquidity risk - the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended & overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the maturity table below:

| \$ '000 | Subject to no maturity | payable in: | | | | | | Total Cash Outflows | Actual Carrying Values |
|------------------------------------|------------------------|--------------|------------|------------|------------|----------|----------|---------------------|------------------------|
| | | ≤ 1 Year | 1-2 Yrs | 2-3 Yrs | 3-4 Yrs | 4-5 Yrs | > 5 Yrs | | |
| 2014 | | | | | | | | | |
| Trade/Other Payables | 43 | 1,144 | - | - | - | - | - | 1,187 | 1,186 |
| Loans & Advances | - | 117 | 126 | 111 | - | - | - | 354 | 354 |
| Total Financial Liabilities | 43 | 1,261 | 126 | 111 | - | - | - | 1,541 | 1,540 |
| 2013 | | | | | | | | | |
| Trade/Other Payables | 11 | 1,167 | - | - | - | - | - | 1,178 | 1,177 |
| Loans & Advances | - | 110 | 117 | 126 | 112 | - | - | 465 | 465 |
| Total Financial Liabilities | 11 | 1,277 | 117 | 126 | 112 | - | - | 1,643 | 1,642 |

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs & debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities & interest rate structures.

The following interest rates were applicable to Council's Borrowings at balance date:

| | 2014 | | 2013 | |
|--|----------------|-----------------------|----------------|-----------------------|
| | Carrying Value | Average Interest Rate | Carrying Value | Average Interest Rate |
| Trade/Other Payables | 1,186 | 0.0% | 1,177 | 0.0% |
| Loans & Advances - Fixed Interest Rate | 354 | 6.8% | 465 | 6.8% |
| | <u>1,540</u> | | <u>1,642</u> | |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 2013/14 was adopted by the Council on 18 June 2014.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

Note that for Variations of Budget to Actual :

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

F = Favourable Budget Variation, **U** = Unfavourable Budget Variation

| \$ '000 | 2014 Budget | 2014 Actual | 2014 Variance* | | |
|---|----------------|----------------|-------------------|------|----------|
| REVENUES | | | | | |
| Rates & Annual Charges | 8,469 | 8,629 | 160 | 2% | F |
| User Charges & Fees | 1,367 | 1,905 | 538 | 39% | F |
| The Council is traditionally conservative when estimating revenues from user charges and fees, This is particularly the case with Water Consumption revenue which is highly vulnerable to climatic impacts (i.e. floods, drought). Water consumption for the year was significantly higher than budgeted (\$920 actual, \$650 budgeted). | | | | | |
| Interest & Investment Revenue | 438 | 740 | 302 | 69% | F |
| The Council is traditionally conservative when estimating investment income as a result of its propensity to vary unpredictably. | | | | | |
| Other Revenues | 519 | 712 | 193 | 37% | F |
| Other revenues included extraordinary unbudgeted items, including \$201K in Transfer in entitlement of High Security Water. | | | | | |
| Operating Grants & Contributions | 4,208 | 5,036 | 828 | 20% | F |
| The Council is traditionally conservative when estimating grant revenues. | | | | | |
| Capital Grants & Contributions | 240 | 1,710 | 1,470 | 613% | F |
| The Council included in its 2012/13 forecast grants and contributions toward the construction of a new facility at Finley Recreation Reserve, which was received in the 2013/14 year. Other contributions toward both the Finley and Barooga Recreation Reserves were also finalised. | | | | | |
| Net Gains from Disposal of Assets | - | 181 | 181 | 0% | F |
| Council does not budget to receive income from the disposal of assets, as it is highly subjective. | | | | | |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 16. Material Budget Variations (continued)

| \$ '000 | 2014 Budget | 2014 Actual | 2014 ----- Variance* ----- | |
|--|----------------|----------------|-------------------------------|-----------------|
| EXPENSES | | | | |
| Employee Benefits & On-Costs | 3,345 | 7,085 | (3,740) | (112%) U |
| The Original Budget adopted by Council allocates costs of employees for capital jobs within materials and contracts, which is \$1,357 under budget. Some items included in the budget as capital wages were in fact expensed, and leave entitlements were grossed up for oncost. | | | | |
| Borrowing Costs | 28 | 34 | (6) | (21%) U |
| Borrowing costs associated with Remediation and Restoration expenses are not included in Budget forecasts. | | | | |
| Materials & Contracts | 5,433 | 4,076 | 1,357 | 25% F |
| Please see Employee Benefits & On-costs above | | | | |
| Depreciation & Amortisation | 5,149 | 5,405 | (256) | (5%) U |
| Other Expenses | 1,869 | 2,086 | (217) | (12%) U |
| Other expenses include all miscellaneous unbudgeted items, and is based on historical information. | | | | |

Budget Variations relating to Council's Cash Flow Statement include:

| | | | | |
|--|----------------|----------------|------------|-----------------|
| Cash Flows from Operating Activities | 4,508 | 5,155 | 647 | 14.4% F |
| Due to Council receiving more than budgeted in Capital Grants and contributions cash flows were consequently understated | | | | |
| Cash Flows from Investing Activities | (4,879) | (4,524) | 355 | (7.3%) F |
| Cash Flows from Financing Activities | (110) | (111) | (1) | 0.9% U |

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 17. Statement of Developer Contributions

\$ '000

Council recovers contributions, raises levies & enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions & levies and the value of all remaining funds which are "restricted" in their future use.

SUMMARY OF CONTRIBUTIONS & LEVIES

| PURPOSE | Opening Balance | Contributions received during the Year | | Interest earned in Year | Expenditure during Year | Internal Borrowing (to)/from | Held as Restricted Asset | Projections | | | Cumulative Internal Borrowings due/(payable) |
|----------------------------|-----------------|--|------------|-------------------------|-------------------------|------------------------------|--------------------------|---------------|-----------------------|-------------------------|--|
| | | Cash | Non Cash | | | | | Future income | Exp still outstanding | Over or (under) Funding | |
| S94 not under Plans | 68 | 1 | 255 | - | - | - | 69 | 50 | (69) | 50 | - |
| S64 Contributions | 438 | 9 | - | - | - | - | 447 | | | | |
| Total Contributions | 506 | 10 | 255 | - | - | - | 516 | 50 | (69) | 50 | - |

S94 CONTRIBUTIONS - NOT UNDER A PLAN

| PURPOSE | Opening Balance | Contributions received during the Year | | Interest earned in Year | Expenditure during Year | Internal Borrowing (to)/from | Held as Restricted Asset | Projections | | | Cumulative Internal Borrowings due/(payable) |
|------------------|-----------------|--|------------|-------------------------|-------------------------|------------------------------|--------------------------|---------------|-----------------------|-------------------------|--|
| | | Cash | Non Cash | | | | | Future income | Exp still outstanding | Over or (under) Funding | |
| Drainage | - | - | 52 | - | - | - | - | - | - | - | - |
| Roads | - | - | 56 | - | - | - | - | - | - | - | - |
| Parking | 3 | - | - | - | - | - | 3 | - | (3) | - | - |
| Open Space | 65 | 1 | - | - | - | - | 66 | - | (66) | - | - |
| Other - Water | - | - | 21 | - | - | - | - | - | - | - | - |
| Other - Sewer | - | - | 112 | - | - | - | - | - | - | - | - |
| Other - Footpath | - | - | 14 | - | - | - | - | - | - | - | - |
| Total | 68 | 1 | 255 | - | - | - | 69 | - | (69) | - | - |

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Local Government Superannuation Scheme - Pool B (the Scheme) is a defined benefit plan that has been deemed to be a "multi-employer fund" for purposes of AASB119.

Sufficient information under AASB119 is not available to account for the Scheme as a defined benefit plan, because the assets to the Scheme are pooled together for all employers.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2013 was \$210,526

The last valuation of the Scheme was performed by Mr Martin Stevenson BSc,FIA,FIAA on 20 February 2013 and covers the period ended 30 June 2013. However the position is monitored annually and the Actuary has estimated that as at 30 June 2013 a deficit still exists.

(i) Defined Benefit Superannuation Contribution Plans (continued)

Future contributions made to the defined benefit scheme to rectify the net deficit position are recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

Effective from 1 July 2013, employers are required to contribute additional contributions to assist in extinguishing this deficit. The amount of additional contributions included in the total employer contribution advised above is \$90,470.

The share of this deficit that can be broadly attributed to the Council was estimated to be in the order of \$420,627 as at 30 June 2013.

Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the Fund Years.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):

1. Guarantees (continued)

(ii) Statewide Limited

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

2. Other Liabilities

(i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

(ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

(iii) Other Guarantees

Council has provided no other Guarantees other than those listed above.

ASSETS NOT RECOGNISED:

(i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to & including 30/6/08.

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

Council has no interest in any Subsidiaries.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 20. Equity - Retained Earnings and Revaluation Reserves

| \$ '000 | Notes | Actual 2014 | Actual 2013 |
|--|-------|----------------|----------------|
| (a) Retained Earnings | | | |
| Movements in Retained Earnings were as follows: | | | |
| Balance at beginning of Year (from previous years audited accounts) | | 92,404 | 92,234 |
| a. Net Operating Result for the Year | | 227 | 170 |
| b. Transfers between Equity | | (180) | - |
| Balance at End of the Reporting Period | | 92,451 | 92,404 |
| (b) Reserves | | | |
| (i) Reserves are represented by: | | | |
| - Infrastructure, Property, Plant & Equipment Revaluation Reserve | | 108,440 | 107,498 |
| Total | | 108,440 | 107,498 |
| (ii) Reconciliation of movements in Reserves: | | | |
| Infrastructure, Property, Plant & Equipment Revaluation Reserve | | | |
| - Opening Balance | | 107,498 | 104,482 |
| - Revaluations for the year | 9(a) | 762 | 3,016 |
| - Other movements | | 180 | - |
| - Balance at End of Year | | 108,440 | 107,498 |
| TOTAL VALUE OF RESERVES | | 108,440 | 107,498 |

(iii) Nature & Purpose of Reserves

Infrastructure, Property, Plant & Equipment Revaluation Reserve

- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.

(c) Correction of Error/s relating to a Previous Reporting Period

Council made no correction of errors during the current reporting period.

(d) Voluntary Changes in Accounting Policies

Council made no voluntary changes in any accounting policies during the year.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 21. Financial Result & Financial Position by Fund

| Income Statement by Fund \$ '000 | Actual 2014 | Actual 2014 | Actual 2014 |
|--|----------------|----------------|----------------------------|
| <u>Continuing Operations</u> | Water | Sewer | General¹ |
| Income from Continuing Operations | | | |
| Rates & Annual Charges | 1,648 | 1,626 | 5,352 |
| User Charges & Fees | 953 | 25 | 929 |
| Interest & Investment Revenue | 125 | 192 | 423 |
| Other Revenues | 250 | 44 | 418 |
| Grants & Contributions provided for Operating Purposes | - | - | 5,036 |
| Grants & Contributions provided for Capital Purposes | 29 | 130 | 1,551 |
| Other Income | | | |
| Net Gains from Disposal of Assets | - | - | 171 |
| Share of interests in Joint Ventures & Associates using the Equity Method | - | - | - |
| Total Income from Continuing Operations | 3,005 | 2,017 | 13,880 |
| Expenses from Continuing Operations | | | |
| Employee Benefits & on-costs | 332 | 279 | 6,141 |
| Borrowing Costs | 26 | - | 8 |
| Materials & Contracts | 1,099 | 813 | 2,509 |
| Depreciation & Amortisation | 590 | 593 | 4,232 |
| Impairment | - | - | - |
| Other Expenses | 323 | 161 | 1,569 |
| Total Expenses from Continuing Operations | 2,370 | 1,846 | 14,459 |
| Operating Result from Continuing Operations | 635 | 171 | (579) |
| <u>Discontinued Operations</u> | | | |
| Net Profit/(Loss) from Discontinued Operations | - | - | - |
| Net Operating Result for the Year | 635 | 171 | (579) |
| Net Operating Result attributable to each Council Fund | 635 | 171 | (579) |
| Net Operating Result attributable to Non-controlling Interests | - | - | - |
| Net Operating Result for the year before Grants and Contributions provided for Capital Purposes | 606 | 41 | (2,130) |

¹ General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal charges & recoveries made between the Funds.

Berrigan Shire Council

Notes to the Financial Statements

as at 30 June 2014

Note 21. Financial Result & Financial Position by Fund (continued)

| Statement of Financial Position by Fund \$ '000 | Actual 2014 | Actual 2014 | Actual 2014 |
|--|----------------|----------------|----------------------------|
| ASSETS | Water | Sewer | General¹ |
| Current Assets | | | |
| Cash & Cash Equivalents | 2,252 | 1,764 | 1 |
| Investments | 2,000 | 2,540 | 7,752 |
| Receivables | 330 | 249 | 760 |
| Inventories | 56 | 4 | 402 |
| Other | - | - | 67 |
| Non-current assets classified as 'held for sale' | - | - | 229 |
| Total Current Assets | 4,638 | 4,557 | 9,211 |
| Non-Current Assets | | | |
| Investments | - | - | - |
| Receivables | - | 159 | 19 |
| Inventories | - | - | - |
| Infrastructure, Property, Plant & Equipment | 26,907 | 16,756 | 142,863 |
| Investments Accounted for using the equity method | - | - | - |
| Investment Property | - | - | - |
| Intangible Assets | - | - | - |
| Non-current assets classified as 'held for sale' | - | - | - |
| Total Non-Current Assets | 26,907 | 16,915 | 142,882 |
| TOTAL ASSETS | 31,545 | 21,472 | 152,093 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Payables | 1 | - | 1,269 |
| Borrowings | 117 | - | - |
| Provisions | - | - | 2,171 |
| Total Current Liabilities | 118 | - | 3,440 |
| Non-Current Liabilities | | | |
| Payables | - | - | - |
| Borrowings | 237 | - | 159 |
| Provisions | - | - | 265 |
| Total Non-Current Liabilities | 237 | - | 424 |
| TOTAL LIABILITIES | 355 | - | 3,864 |
| Net Assets | 31,190 | 21,472 | 148,229 |
| EQUITY | | | |
| Retained Earnings | 20,285 | 10,045 | 62,121 |
| Revaluation Reserves | 10,905 | 11,427 | 86,108 |
| Total Equity | 31,190 | 21,472 | 148,229 |

¹ General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal receivables & payables between the Funds.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 22. "Held for Sale" Non Current Assets & Disposal Groups

| \$ '000 | 2014 | 2014 | 2013 | 2013 |
|---|------------|-------------|------------|-------------|
| | Current | Non Current | Current | Non Current |
| (i) Non Current Assets & Disposal Group Assets | | | | |
| Non Current Assets "Held for Sale" | | | | |
| Land | 229 | - | 38 | - |
| Buildings | - | - | 85 | - |
| Total Non Current Assets "Held for Sale" | 229 | - | 123 | - |
| Disposal Group Assets "Held for Sale" | | | | |
| None | | | | |
| TOTAL NON CURRENT ASSETS CLASSIFIED AS "HELD FOR SALE" | 229 | - | 123 | - |

(ii) Details of Assets & Disposal Groups

The Council relocated the Finley library to new premises on Murray Street in 2011/12. The Council resolved to sell the old library building on Denison Street, and it was sold on the 25th November 2013.

The Council acquired a parcel of land in Flynn St Berrigan in June 2012 as a result of a sale of land for unpaid rates, under s.713 of the Local Government Act 1993 and another Parcel in June 2013 at Ingo Renner Dr, Tocumwal. Additionally council resolved to sell a property on the Newell Highway. The Council has the properties on the market.

| \$ '000 | Assets "Held for Sale" | |
|--|------------------------|------------|
| | 2014 | 2013 |
| (iii) Reconciliation of Non Current Assets "Held for Sale" & Disposal Groups - i.e. Discontinued Operations | | |
| Opening Balance | 123 | 103 |
| less: Carrying Value of Assets/Operations Sold | (111) | - |
| Balance still unsold after 12 months: | 12 | 103 |
| plus New Transfers in: | | |
| - From Note 9a - IPP&E | 217 | 21 |
| - Rounding | - | (1) |
| Closing Balance of "Held for Sale" Non Current Assets & Operations | 229 | 123 |

Refer to Note 27 - Fair Value Measurement for fair value measurement information.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 23. Events occurring after the Reporting Date

\$ '000

Events that occur between the end of the reporting period (ending 30 June 2014) and the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of signing the Statement by Councillors as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 15/10/14.

Events that occur after the Reporting Period represent one of two types:

(i) Events that provide evidence of conditions that existed at the Reporting Period

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2014.

(ii) Events that provide evidence of conditions that arose after the Reporting Period

These financial statements (& figures therein) do not incorporate any "non-adjusting events" that have occurred after 30 June 2014 and which are only indicative of conditions that arose after 30 June 2014.

Council is unaware of any material or significant "non-adjusting events" that should be disclosed.

Note 24. Discontinued Operations

Council has not classified any of its Operations as "Discontinued".

Note 25. Intangible Assets

Intangible Assets represent identifiable non-monetary asset without physical substance.

Council is unaware of any control over Intangible Assets that warrant recognition in the Financial Statements, including either internally generated and developed assets or purchased assets.

Berrigan Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

| Asset/Operation | Estimated year of restoration | NPV of Provision | |
|---|-------------------------------------|------------------|------------|
| | | 2014 | 2013 |
| Finley Recycle Centre | 2059 | 11 | 11 |
| Tocumwal Inert Hard Waste Depot | 2017 | 33 | 32 |
| Berrigan Landfill | 2059 | 127 | 131 |
| Pine Lodge Gravel Pit | 2038 | 53 | 53 |
| Balance at End of the Reporting Period | 10(a) | 224 | 227 |

Under AASB 116 - Property, Plant & Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 - Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to Council.

Reconciliation of movement in Provision for year:

| | | |
|--|------------|------------|
| Balance at beginning of year | 227 | 131 |
| Amounts capitalised to new or existing assets: | | |
| Effect of a change in discount rates used in PV calculations | (11) | 91 |
| Amortisation of discount (expensed to borrowing costs) | 8 | 5 |
| Total - Reinstatement, rehabilitation and restoration provision | 224 | 227 |

Amount of Expected Reimbursements

Of the above Provisions for Reinstatement, Rehabilitation and Restoration works, those applicable to Garbage Services & Waste Management are able to be funded through future charges incorporated within Council's Annual Domestic Waste Management Charge.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement

\$ '000

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, Property, Plant and Equipment
- Investment Property
- Financial Assets & Liabilities

During the reporting period, Council has also fair value measured the following assets on a non-recurring basis:

- Non Current Assets classified as "Held for Sale"

Held for Sale assets are on the market and expected to be sold in the next 12 months - they therefore have a reasonably observable sale price in an open market.

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values:

| 2014 | Date of latest Valuation | Fair Value Measurement Hierarchy | | | Total |
|--|--------------------------|---|--|--|---------------|
| | | Level 1 Quoted prices in active mkts | Level 2 Significant observable inputs | Level 3 Significant unobservable inputs | |
| Recurring Fair Value Measurements | | | | | |
| Financial Assets | | | | | |
| Investments | | | | | |
| - "Held to Maturity" | 30/06/14 | 14,000 | - | - | 14,000 |
| Cash on Hand | 30/06/14 | 2,309 | - | - | 2,309 |
| Total Financial Assets | | 16,309 | - | - | 16,309 |
| Financial Liabilities | | | | | |
| Payables | 30/06/14 | - | 1,186 | - | 1,186 |
| Loans / Advances | 30/06/14 | - | 354 | - | 354 |
| Total Financial Liabilities | | - | 1,540 | - | 1,540 |

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values (continued):

| 2014 | Date of latest Valuation | Fair Value Measurement Hierarchy | | | Total |
|--|--------------------------|---|--|--|----------------|
| | | Level 1 Quoted prices in active mkts | Level 2 Significant observable inputs | Level 3 Significant unobservable inputs | |
| Recurring Fair Value Measurements (continued) | | | | | |
| Infrastructure, Property, Plant & Equipment | | | | | |
| Plant & Equipment | 30/06/13 | - | - | 2,766 | 2,766 |
| Office Equipment | 30/06/14 | - | - | 272 | 272 |
| Operational Land | 30/06/13 | - | - | 6,716 | 6,716 |
| Community Land | 30/06/13 | - | - | 1,482 | 1,482 |
| Land Under Roads (post 30/06/08) | 30/06/14 | - | - | 21 | 21 |
| Land Improvements - Depreciable | 30/06/13 | - | - | 514 | 514 |
| Buildings - Non Specialised | 30/06/13 | - | - | 558 | 558 |
| Buildings - Specialised | 30/06/13 | - | - | 17,555 | 17,555 |
| Roads | 30/06/14 | - | - | 87,284 | 87,284 |
| Bridges | 30/06/14 | - | - | 3,359 | 3,359 |
| Footpaths | 30/06/14 | - | - | 2,853 | 2,853 |
| Bulk Eathworks | 30/06/14 | - | - | 2,976 | 2,976 |
| Stormwater Drainage | 30/06/14 | - | - | 7,771 | 7,771 |
| Water Supply Network | 30/06/14 | - | - | 26,133 | 26,133 |
| Sewer Network | 30/06/14 | - | - | 15,336 | 15,336 |
| Swimming Pools | 30/06/14 | - | - | 1,774 | 1,774 |
| Heritage Collections | 30/06/13 | - | - | 51 | 51 |
| Library Books | 30/06/14 | - | - | 175 | 175 |
| Other Assets | 30/06/14 | - | - | 6,641 | 6,641 |
| Tip Assets | 30/06/14 | - | - | 93 | 93 |
| Quarry Assets | 30/06/14 | - | - | 22 | 22 |
| Total Infrastructure, Property, Plant & Equipment | | - | - | 184,352 | 184,352 |
| Non-recurring Fair Value Measurements | | | | | |
| Non Current Assets classified as "Held for Sale" | | | | | |
| Land | 30/06/14 | - | 229 | - | 229 |
| Total NCA's classified as "Held for Sale" | | - | 229 | - | 229 |

(2) Transfers between Level 1 & Level 2 Fair Value Hierarchies

During the year, there were no transfers between Level 1 and Level 2 Fair Value hierarchies for recurring fair value measurements.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Financial Liabilities

Payables: Outstanding creditor payments, security bonds and deposits

Valuation technique – “Cost approach”
Inputs used (Level 2) – Cost of product or service

Loans/Advances: Outstanding loan from bank

Valuation technique – “Cost approach”
Inputs used (Level 2) – Amount of loan outstanding as advised by lender.

Infrastructure, Property, Plant & Equipment

Plant and Equipment: Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Office Equipment: Computers, office furniture

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Operational land: Land under Council offices, depots, libraries, water and sewer treatment plants etc.

Valuation technique – “Market approach”
Inputs used (Level 2) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Community land: Land under parks, recreation reserves, public halls etc.

Valuation technique – “Market approach”

Inputs used (Level 2) – Land area, rate per square metre, zoning, geographical location, sales of comparable land

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Land under roads: Land under roads acquired since 1 July 2008

Valuation technique – “Market approach”

Inputs used (Level 2) – Land area, rate per square metre, zoning, geographical location, sales of comparable land. (Level 3) – Alternate uses

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties. As the Council’s land under roads assets have no feasible alternate use, significant adjustments to the rate per square meter have been applied to the unobservable inputs and are based on a rate per square metre.

Council’s Land under roads was valued by Ms Kelly Wickham of AssetVal Pty Ltd, a registered valuer.

Land Improvements - depreciable: Car parks, netball and tennis courts, fences etc.

Valuation technique – “Cost approach”

Inputs used (Level 2) –, dimensions, specifications. (Level 3) – Unit rates, Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered to no longer be available.

Council’s Land Improvements was valued by Ms Kelly Wickham of AssetVal Pty Ltd, a registered valuer

Buildings (Non-specialised): Residences

Valuation technique – “Market approach”

Inputs used (Level 2) – Sales evidence

Council’s non-specialised buildings have been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject building with adjustment for differences between key attributes of the properties. The land value is then subtracted from the market value of the property to measure the building asset fair value.

Council’s Buildings (non-specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Buildings (Specialised): Community halls, toilet blocks, Council office, libraries, depot buildings, sheds etc.

Valuation technique – “Cost approach”

Inputs used (Level 2) – Unit rates, dimensions, specifications. (Level 3) – Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered no longer to be available.

Council's Buildings (specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Roads, Bridges, Footpaths: Road surface, pavement, formation, road furniture, bridges, culverts.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, specifications.

These assets were valued at depreciated replacement cost. Council's road infrastructure assets are segmented and componentised into the following categories:

- Seal
- Pavement
- Formation and earthworks
- Culverts
- Road furniture (signs, guideposts, guardrails)

Council has surveyed its entire road network to measure both length and width of pavement and seal.

Unit rates were based on Council's own cost data based on its average cost across its entire road network, benchmarked against rates provided in relevant construction cost guides. Unit rates are applied consistently across the road network regardless of topography, soil type and geographical location.

Condition assessments have been applied across the entire road network to establish remaining useful lives.

Bridges were valued on the basis of deck area, with composite deck being \$1,900 per square metre, and concrete \$2,200 per square metre.

Culverts were valued on their replacement cost from a relevant construction cost guide.

Council's roads, bridges and footpath assets were valued in-house by Mr Fred Exton – Director Technical Services.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Bulk earthworks: Levee banks.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, dimensions, condition

The unit rates were determined by current replacement cost.

Council’s bulk earthworks were valued in-house by Mr Fred Exton – Director Technical Services.

Stormwater drainage: Kerb and gutter, drainage network, pumps and pump well, retention basins etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

Council has surveyed its entire stormwater drainage network to measure both length and width of pipes and location and depth of pits.

Unit rates were based on Council’s own cost data based on its average cost across its entire stormwater drainage network, benchmarked against rates provided in relevant construction cost guides. Values for pumps are based on depreciated replacement cost.

Condition assessments have been applied across the entire drainage network to establish remaining useful lives.

Council’s stormwater drainage assets were valued in-house by Mr Fred Exton – Director Technical Services.

Water Supply Network: Treatment plants, mains, reservoirs etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and their location.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council’s water network assets were valued in-house by Mr Fred Exton – Director Technical Services

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

Sewerage Network: Sewer pipes, pump stations, treatment plants etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and location and depth of pits.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council’s sewerage network assets were valued in-house by Mr Fred Exton – Director Technical Services

Other Assets

Heritage collections:

Valuation technique – “Cost approach”

Inputs used (Level 2) – Fair value is approximated by depreciated historical cost

Library books: Books and other collection items.

Valuation technique – “Cost approach”

Inputs used (Level 2) – Fair value is approximated by depreciated historical cost

Library books are valued as bulk annual purchases and depreciated using a standard useful life.

Other Assets:

Valuation technique – “Cost approach”

Inputs used (Level 2) – Fair value is approximated by depreciated historical cost

Non Current Assets classified as "Held for Sale"

Assets classified as “held for Sale” are actively being marketed and are therefore valued at their current market assessment.

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3)

a. The following tables present the changes in Level 3 Fair Value Asset Classes.

| | Operational Land | Community Land | Depriciable Land Impro- vements | Land Under Roads | Total |
|---------------------------------------|---------------------|-------------------|---------------------------------------|------------------------|--------------|
| Adoption of AASB 13 | 6,874 | 1,498 | 330 | 15 | 8,717 |
| Purchases (GBV) | 71 | - | 197 | 14 | 282 |
| Depreciation & Impairment | - | - | (16) | - | (16) |
| FV Gains - Other Comprehensive Income | - | - | - | (8) | (8) |
| WIP Transfers | (12) | (16) | - | - | (28) |
| Transfer to Held for Sale | (217) | - | - | - | (217) |
| Other movement (details here) | - | - | 3 | - | 3 |
| Closing Balance - 30/6/14 | 6,716 | 1,482 | 514 | 21 | 8,733 |

| | Buildings Non Specialised | Buildings Specialised | Plant and Equipment | Office Equipment | Total |
|---------------------------------------|---------------------------------|--------------------------|---------------------------|---------------------|---------------|
| Adoption of AASB 13 | 573 | 17,254 | 2,624 | 315 | 20,766 |
| Purchases (GBV) | - | 1,105 | 1,085 | 49 | 2,239 |
| Disposals (WDV) | - | (9) | (18) | - | (27) |
| Depreciation & Impairment | (15) | (614) | (761) | (89) | (1,479) |
| FV Gains - Other Comprehensive Income | - | (181) | - | - | (181) |
| WIP Transfers | - | - | (164) | (3) | (167) |
| Closing Balance - 30/6/14 | 558 | 17,555 | 2,766 | 272 | 21,151 |

| | Roads | Bridges | Footpaths | Bulk Earthworks | Total |
|---------------------------------------|---------------|--------------|--------------|--------------------|---------------|
| Adoption of AASB 13 | 88,143 | 3,439 | 2,671 | 2,976 | 97,229 |
| Purchases (GBV) | 2,489 | - | 110 | - | 2,599 |
| Depreciation & Impairment | (2,060) | (80) | (68) | - | (2,208) |
| FV Gains - Other Comprehensive Income | (1,288) | - | 140 | - | (1,148) |
| Closing Balance - 30/6/14 | 87,284 | 3,359 | 2,853 | 2,976 | 96,472 |

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

a. The following tables present the changes in Level 3 Fair Value Asset Classes. (continued)

| | Stormwater Drainage | Water Supply Network | Sewerage Network | Swimming Pools | Total |
|---|------------------------|----------------------------|---------------------|-------------------|---------------|
| Adoption of AASB 13 | 7,506 | 25,886 | 15,197 | 797 | 49,386 |
| Transfers from/(to) another asset class | 17 | - | (17) | - | - |
| Purchases (GBV) | 452 | 261 | 158 | 31 | 902 |
| Depreciation & Impairment | (257) | (586) | (548) | (69) | (1,460) |
| FV Gains - Other Comprehensive Income | 53 | 572 | 546 | 1,015 | 2,186 |
| Closing Balance - 30/6/14 | 7,771 | 26,133 | 15,336 | 1,774 | 51,014 |

| | Heritage Collection | Other Assets | Library Books | Tip & Quarry Assets | Total |
|---------------------------------------|------------------------|-----------------|------------------|---------------------------|--------------|
| Adoption of AASB 13 | 52 | 155 | 6,266 | 133 | 6,606 |
| Purchases (GBV) | - | 35 | 670 | - | 705 |
| Depreciation & Impairment | (1) | (15) | (218) | (8) | (242) |
| FV Gains - Other Comprehensive Income | - | - | (77) | (10) | (87) |
| Closing Balance - 30/6/14 | 51 | 175 | 6,641 | 115 | 6,982 |

b. Information relating to the transfers into and out of the Level 3 Fair Valuation hierarchy (as disclosed in the Table above) includes:

There are no transfers identified in the table above

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

(4). Fair value measurements using significant unobservable inputs (Level 3)

c. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various Level 3 Asset Class fair values.

I,PP&E

| Class | Fair Value (30/6/14) \$'000 | Valuation Techniques | Unobservable Inputs | Range of Inputs (incl probable) | Relationship of unobservable inputs to Fair Value |
|-------------------|-----------------------------------|----------------------|--|--|--|
| Plant & Equipment | \$2,766 | Cost Approach | <ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life | <p>Various</p> <p>1-10 years</p> | Any changes in the gross replacement value or pattern of consumption will have an impact on fair value |
| Office Equipment | \$272 | Cost Approach | <ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life | <p>Various</p> <p>3-25 years</p> | Any changes in the gross replacement value or pattern of consumption will have an impact on fair value |
| Operational Land | \$6,716 | Market Approach | <ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land | \$1,000- \$70,000 per hectare or \$1- \$180 per sq metre | Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact |
| Community Land | \$1,482 | Market Approach | <ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land | \$1,000- \$70,000 per hectare or \$1- \$180 per sq metre | Any change in the average unimproved capital value will increase / decrease fair value |

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

| Class | Fair Value (30/6/14) \$'000 | Valuation Techniques | Unobservable Inputs | Range of Inputs (incl probable) | Relationship of unobservable inputs to Fair Value |
|----------------------------------|--|-----------------------------|--|--|--|
| Land under Roads (post 30/06/08) | \$21 | Market Approach | <ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land Alternate Uses | \$1-\$100 per sq metre | Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact |
| Land Improvements - Depreciable | \$514 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | \$1-\$1000 per sq metre Very Poor to Excellent 10-40 yrs | Any change in the component pricing and asset condition will have an impact on fair value |
| Buildings – Non Specialised | \$558 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | \$1-\$100,000 Very Poor to Excellent 5-50 years | Any change in the component pricing and asset condition will have an impact on fair value |
| Buildings - Specialised | \$17,555 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | \$1-\$5,000 Very Poor to Excellent 5-50 years | Any change in the component pricing and asset condition will have an impact on fair value |

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

| Class | Fair Value (30/6/14) \$'000 | Valuation Techniques | Unobservable Inputs | Range of Inputs (incl probable) | Relationship of unobservable inputs to Fair Value |
|-----------------|-----------------------------------|----------------------|--|--|---|
| Roads | \$87,284 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | \$3 to \$20 per sq metre (roads) \$120 (kerb & gutter) \$120 -\$400 per lineal meter (culverts) Very Poor to Excellent 20-100 years (roads) 80-150 years (kerb & gutter) 50 years (Culverts) | Any change in the component pricing and asset condition will have an impact on fair value |
| Bridges | \$3,359 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | \$1,900 composite \$2,200 concrete Excellent to Poor 80 years | Any change in the component pricing and asset condition will have an impact on fair value |
| Footpaths | \$2,853 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | \$8-\$120 per lineal metre Excellent to Poor 60 years | Any change in the component pricing and asset condition will have an impact on fair value |
| Bulk Earthworks | \$2,976 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | \$1-\$2,500 per sq metre Excellent to Poor 60-100 years | Any change in the component pricing and asset condition will have an impact on fair value |

Berrigan Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

| Class | Fair Value (30/6/14) \$'000 | Valuation Techniques | Unobservable Inputs | Range of Inputs (incl probable) | Relationship of unobservable inputs to Fair Value |
|----------------------|--|-----------------------------|--|--|---|
| Stormwater Drainage | \$7,771 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | \$50-\$1,500 per sq metre Excellent to Poor 50 years | Any change in the component pricing and asset condition will have an impact on fair value |
| Water Supply Network | \$26,133 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | Various Excellent to Poor 50-100 years | Any change in the component pricing and asset condition will have an impact on fair value |
| Sewer Network | \$15,336 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | Various Excellent to Poor 50-100 years | Any change in the component pricing and asset condition will have an impact on fair value |
| Swimming Pools | \$1,774 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | Various Excellent to Poor 20-50years | Any change in the component pricing and asset condition will have an impact on fair value |
| Heritage Collections | \$51 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | Various Excellent to Poor 80-100 years | Any change in the component pricing and asset condition will have an impact on fair value |
| Library Books | \$175 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | Various Excellent to Poor 2-10 years | Any change in the component pricing and asset condition will have an impact on fair value |

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

| Class | Fair Value (30/6/14) \$'000 | Valuation Techniques | Unobservable Inputs | Range of Inputs (incl probable) | Relationship of unobservable inputs to Fair Value |
|---------------------|-----------------------------------|----------------------|--|---|---|
| Other Assets | \$6,641 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | Various Excellent to Poor 2-50 years | Any change in the component pricing and asset condition will have an impact on fair value |
| Tip & Quarry Assets | \$115 | Cost Approach | <ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life | Various Excellent to Poor 50-60 years | Any change in the component pricing and asset condition will have an impact on fair value |

Non Current Assets classified as "Held for Sale"

| Class | Fair Value (30/6/14) \$'000 | Valuation Techniques | Unobservable Inputs | Range of Inputs (incl probable) | Relationship of unobservable inputs to Fair Value |
|-------|-----------------------------------|----------------------|-------------------------------|------------------------------------|---|
| Land | \$229 | Market appraisal | Set sale price in open market | Each parcel dependant on location | Any change in the component pricing and asset condition will have an impact on fair value |

d. The Valuation Process for Level 3 Fair Value Measurements

Refer Note 27 - part 3 (above).

(5). Highest and best use

All of Council's non-financial assets are considered to being utilised for their highest and best use.

INDEPENDENT AUDITOR'S REPORT TO BERRIGAN SHIRE COUNCIL (SECTION 417(2) – REPORT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS)

Report on the Financial Statements

We have audited the accompanying financial statements of Berrigan Shire Council ('the Council'), which comprises the statement of financial position as at 30 June 2014 and the income statement, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes 1 to 27 and the Statement by Councillors and Management of the Council. The financial statements and Council's statement are in the approved form as required by Section 413(2)(c) of the Local Government Act, 1993.

Council's Responsibility for the Financial Statements

The Councillors and management of the Council are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, Local Government Act 1993 (as amended) and the Regulations made there under and the Local Government Cost of Accounting Practice and Financial Reporting. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial statements.

We performed the procedures to assess whether in all material respects the financial statements presents fairly, in accordance with the Local Government Act 1993 (as amended) and the Regulations made there under and the Local Government Code of Accounting Practice and Financial Reporting and Australian Accounting Standards, a view which is consistent with our understanding of the Council's financial position and of its performance.

Our audit responsibilities do not extend to the Original Budget figures disclosed in the income statement, cash flow statement, Notes 2(a) and 16 to the financial statements nor the attached Special Schedules. Our audit opinion does not extend to cover the projections data in Note 17 and accordingly, we express no opinion on them.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The audit opinion expressed in this report has been formed on the above basis.

Auditor's Opinion

In our opinion:

- a) The Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993 Chapter 13, Part 3, Division 2;
- b) The Council's financial statements:
 - Have been properly prepared in accordance with the requirements of this Division;
 - Are consistent with the Council's accounting records;
 - Present fairly the Council's financial position and result of its operations; and
 - Are in accordance with applicable Accounting Standards.
- c) All information relevant to the conduct of the audit has been obtained; and
- d) There are no material deficiencies in the accounting records or financial statements that have come to light during the course of the audit.



P.P. Delahunty

Partner

Richmond Sinnott & Delahunty

15th October 2014

15th October 2014

The Mayor
Berrigan Shire Council
PO Box 137
Berrigan NSW 2712

Dear Mr Mayor,

**INDEPENDENT AUDITOR'S REPORT ON THE CONDUCT OF THE AUDIT – SECTION 417(3)
BERRIGAN SHIRE COUNCIL
YEAR ENDED 30 JUNE 2014**

We have audited the financial statements of Berrigan Shire Council (Council) for the financial year ended 30 June 2014. Our audit resulted in an unmodified audit report on both the general purpose and special purpose financial statements of Council.

In accordance with Section 417(3) of the *Local Government Act 1993* we submit our report on the conduct of the audit of Berrigan Shire Council for the year ended 30 June 2014. Our audit reports on the general purpose financial statements of Council and the special purpose financial statements on Council's business units outline the legislative framework of our audit and should be referred to in order to establish the context in which our comments are made.

Council's Responsibility for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with the *Local Government Act 1993*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial statements.

The following comments are provided in accordance with Section 415(3) of the *Local Government Act 1993* and Regulation 227 of the *Local Government (General) Regulations 2005* to assist in the understanding of the financial statements and our reports.

Operating Result

As disclosed in the Income Statement, Council has achieved a net operating surplus of \$227k, which included capital contributions and grants. This is up from a surplus of \$170k in the 2013 financial year.

Significant items of income and expense in the income statement were:

| | 2014 \$'000 | 2013 \$'000 | Variance (%) | Budget 2014 \$'000 | Variance (%) |
|------------------------------------|----------------|----------------|-----------------|-----------------------|-----------------|
| Rates and Annual Charges | 8,629 | 7,920 | 9% | 8,469 | 2% |
| User Charges and Fees | 1,905 | 1,926 | -1% | 1,367 | 40% |
| Grants & Contributions – Operating | 5,036 | 6,914 | -27% | 4,208 | 20% |
| Grants & Contributions – Capital | 1,710 | 572 | 199% | 240 | 613% |
| Employee Costs | (7,085) | (6,282) | 13% | (3,345) | 112% |
| Materials & Contracts | (4,076) | (4,951) | -18% | (5,433) | -25% |
| Depreciation | (5,405) | (5,169) | 5% | (5,149) | 5% |

Council's operations have remained relatively consistent across the two financial periods. Details around significant movement in major items include:

- Rates & Annual Charges – Revenue derived from rates and charges is fairly consistent with budget targets. Movement from prior year is derived mainly through increase in revenue derived from sewerage services (24% increase), as well as the increase for the rate peg allowance of 3.4%.
- User Charges & Fees – 40% higher than budget due to conservative budgeting measure by Council, particularly in regard to charges in relation to water consumption which are highly vulnerable to climatic impacts. Water consumption for the year was well above the budgeted amount (42% higher).
- Operating Grants & Contributions – Operating grants are down on prior year, mainly due to the fact that the last Financial Assistance Grant instalment was not received until after year end. Therefore the prior year has an extra instalment of funding in comparison to the current year under review. The amount of this instalment was \$1.081 million. Further to this, in prior year Council received an operating grant from RMS in relation to repair works for the foreshore precinct, which was not recurrent and therefore not received in the 2014 year. Council is traditionally conservative in budgeting for grant revenues and contributions.
- Capital Grants & Contributions – Capital funding received in the current year has increased after significant grant monies and capital contributions were received in relation to the major upgrade project at the Finley Recreation Reserve. Council had budgeted to receive these funds in the 2012/13 year but they were not received until the current financial year, which explains the significant variance to budget.
- Employee Costs – Employee costs (excluding capitalised costs) have risen by 13% in comparison to prior years. Council has been able to do a significant amount of works internally this year with a reduced need for outside contractors. This has increased the salaries and wages expense, at the same time reducing the amount of

expenditure disclosed as materials and contracts. There has also been an increase in the employee leave provisions, including the appropriate take up of on-cost amounts which have increased this number. Other increases include training costs (increase in new staff) and superannuation expense. There is a significant variance to budget as a significant proportion of wages were budgeted to be capital in nature, but these were in fact expensed during the year.

- **Materials & Contracts** – As noted above, Council has reduced the amount of outside contractors used to complete works projects and has been using in-house staff to complete more of this work. Council had budgeted for a number of contract works to be undertaken and expensed, however a number of these items have been capitalised.

Financial Position

Unrestricted Working Capital

A key measure of the Council's financial position is its unrestricted working capital (available current assets). The following sets out the unrestricted working capital position of Council as at the end of the financial year:

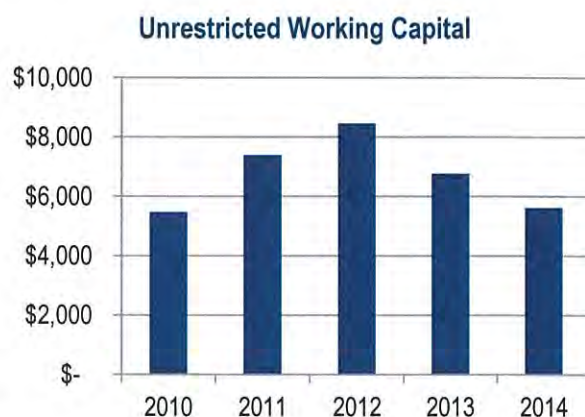
| | 2014 \$'000 | 2013 \$'000 |
|---|----------------|----------------|
| Current Assets | 18,406 | 19,486 |
| External Restrictions on Assets | (11,153) | (9,137) |
| Current Liabilities | (3,558) | (3,479) |
| Payables & Provisions not expected to settle within 12 months | 1,765 | 514 |
| Unrestricted Working Capital | 5,460 | 7,384 |

The above represents the amount of working capital Council has available to meet its future spending requirements after making allowance for any restrictions in place over the use of such working capital.

The level of unrestricted working capital held by Council is at a sustainable level. The level of unrestricted funds has reduced over the past two years; however this is not at a level where ongoing sustainability of Council is considered an issue.

We recommend that Council continue to monitor its unrestricted working capital position when reviewing its overall financial position.

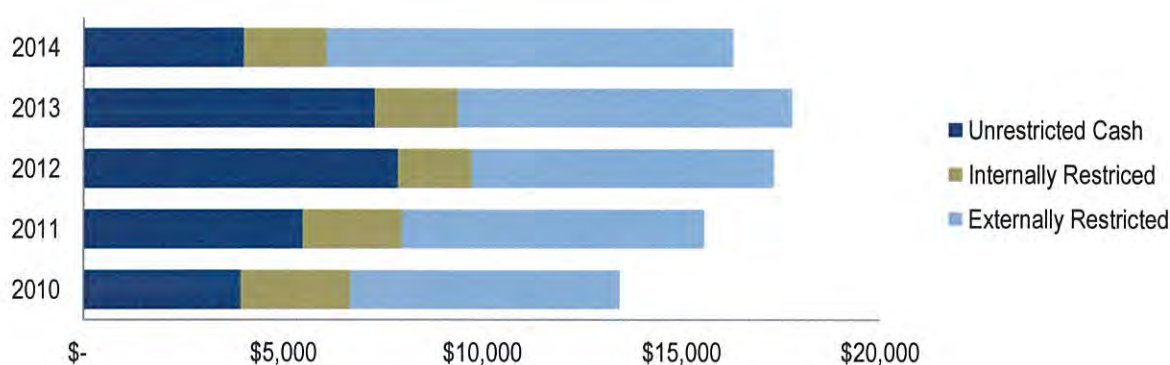
We note that the unrestricted working capital amounts disclosed above do not take into account internal restrictions imposed on cash assets by Council as per their forward plans and identified programs of works.



Cash & Investments

| | 2014 \$'000 | 2013 \$'000 | 2012 \$'000 | 2011 \$'000 | 2010 \$'000 |
|-----------------------|----------------|----------------|----------------|----------------|----------------|
| Total Cash | 16,309 | 17,789 | 17,332 | 15,579 | 13,449 |
| External Restrictions | 10,231 | 8,421 | 7,603 | 7,609 | 6,768 |
| Internal Restrictions | 2,090 | 2,090 | 1,859 | 2,500 | 2,767 |
| Unrestricted | 3,988 | 7,278 | 7,870 | 5,470 | 3,914 |

Note 6 to the financial accounts notes total cash and investments held by Council of \$16.309 million. Of this amount, \$10.231 million is subject to external restrictions requiring Council to commit those funds to the purposes for which they were provided. A further \$2.090 million is subject to internal restrictions which have been agreed upon by Council for designated purposes. These internal restrictions may be altered at the discretion of Council, consistent with their management plan.

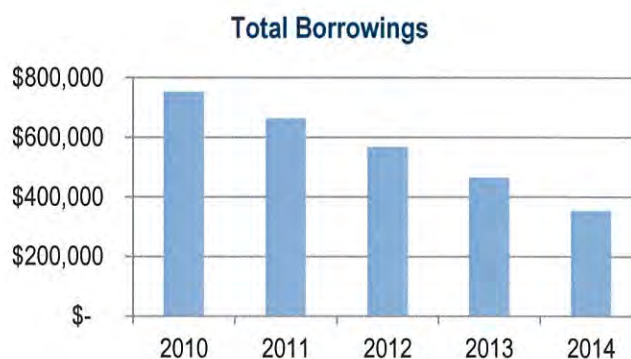


The unrestricted balance of \$3.988 million represents funds available to cover non-budgeted discretionary expenditure and meet short term cash flow requirements. Although the level of unrestricted cash has fallen from an amount of \$7.278 million in 2013, overall Council is still a strong cash position.

Although the consolidated financial statements display a healthy level of cash and investments, we remind the reader that the consolidated data is not necessarily reflective of the position of the individual funds (General, Water & Sewer).

Debt Levels

At year end Council had borrowings totalling \$354k, which has reduced from a total of \$465k in the prior year. Council has not taken on board any new borrowings in the past two years, and is actively trying to pay down its current debt as soon as possible.



Summary

Council's overall financial position, when taking into account the above information is, in our opinion, sound and sustainable.

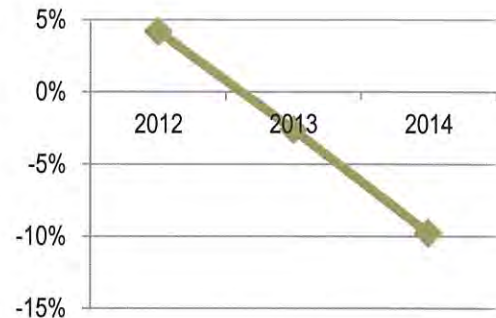
Performance Indicators

Refer Note 13 of the financial statements.

Operating Performance Ratio

The operating performance ratio measures Council's achievement of containing operating expenditure within operating revenue.

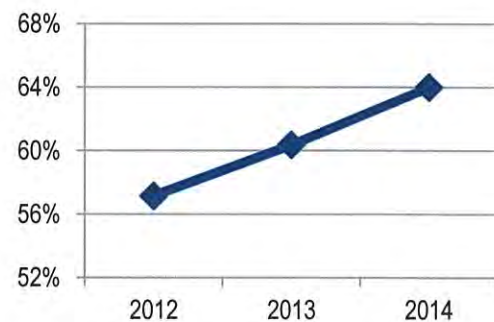
The benchmark level for this indicator is 0%. In the 2014 year Council was below this benchmark at -9.78% (2013: -2.60%). The major cause of the minor decline was the delay in the Financial Assistance Grant payment until after the end of year.



Own Source Operating Revenue Ratio

This ratio measures the Council's fiscal flexibility. It is the degree of reliance on external funding sources such as grants and contributions.

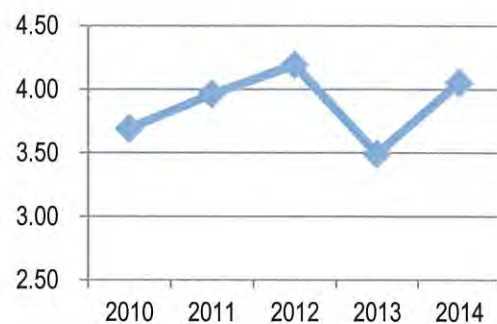
The benchmark level for this indicator is 60% of own sourced revenue. Council is currently achieving this target with a ratio of 63.99% (2013: 60.36%). This indicates that Council is generating a sufficient amount revenue through its own sources and has a reduced dependency on external funding.



Liquidity (Unrestricted Current) Ratio

The liquidity ratio is used to assess the adequacy of working capital and Council's ability to satisfy its obligations in the short term.

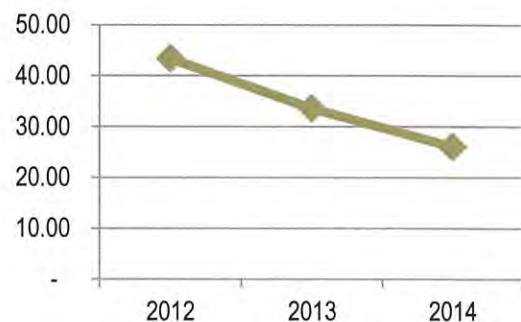
The liquidity ratio at Note 13 shows Council's stable liquidity position. The ratio indicates that Council has in excess of \$4.05 of unrestricted current assets for every \$1 of current liabilities demonstrating a strong capacity to pay its debts as and when they fall due.



Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments.

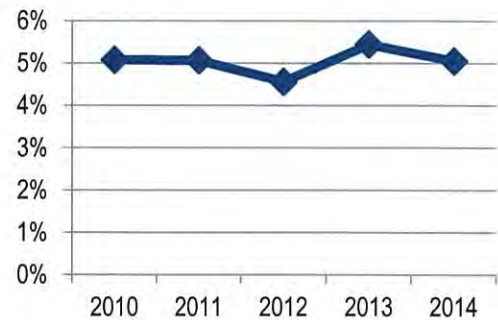
The benchmark level for this indicator is 2.00. In the 2014 year Council was above this benchmark at 26.03 (2013: 33.55). This decline has been caused by a decline in Council's operating surplus. The level is still well above the minimum benchmark required.



Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage

This ratio measures the level of uncollected rates and annual charges and the effect on Council's liquidity and the adequacy of recovery efforts.

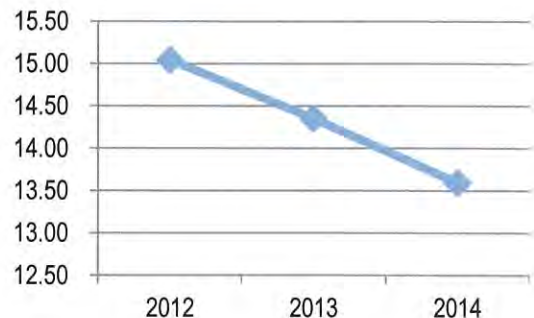
The benchmark level for this indicator is 10% of debtor amounts outstanding at year end. Council continues to improve on this benchmark, with only 5.05% of debtors outstanding at year end (2013: 5.44%).



Cash Expense Cover Ratio

This liquidity ratio indicates the number of months the Council can continue to operate and pay for all immediate expenses without any additional cash inflow.

The Council can currently cover more than 13 months of expenditure based on its current cash reserves (2013: 14 months). This is well above the benchmark level of greater than 3 months. Council is in a solid position in regards to its cash reserves.



Other Matters

Management Letter

An interim management letter was issued to management following our preliminary audit visit. No additional material weaknesses or performance improvement observations were noted during year end audit processes. The interim management letter was issued on 10th July 2014.

Closing Report

At the outset of the audit we provide the Council with our Audit Strategy which, among other matters, highlights significant financial and audit risks. At the conclusion of our audit, we provide Council with a Closing Report detailing our conclusions in respect to those audit risks. There were no matters reported which are significant to the conduct of the audit.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Legislative Compliance

As a result of our audit we advise that there are no material deficiencies in the accounting records or financial statements that have come to our attention during the conduct of the audit of Berrigan Shire Council. We conclude that the accounting records of Council have been kept in accordance with the requirements of the *Local Government Act 1993* and regulations.

Matters Relating to the Electronic Presentation of the Audited Financial Statements

This auditors report relates to the financial statements of Berrigan Shire Council for the year ended 30 June 2014 which are to be included on Council's web site. Council is responsible for the integrity of the web site. We have not been engaged to report on the integrity of the web site. The audit report refers only to the financial statements of Council. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial statements to confirm the information included in the audited financial statements presented on the Council web site.

Reliance on the Report

The report on the conduct of the audit has been prepared for distribution to Council. We disclaim any assumption of responsibility for any reliance on this report to any person other than Council or for any purpose other than that for which it was prepared.

Conclusion

The Councils accounting records have been kept in a manner and for that facilitated the preparation of both the general purpose financial statements and special purpose financial statements, and allowed proper and effective audit of those statements.

All information relevant to the conduct of the audit has been obtained.

We wish to record our appreciation to your General Manager and his staff for their ready co-operation and the courtesies extended to us during the conduct of the audit.

Yours faithfully,



P. P. Delahunty
Partner

Richmond Sinnott & Delahunty

Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2014

“Heart of the Southern Riverina”



Berrigan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2014

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| 2. Special Purpose Financial Statements: | |
| Income Statement - Water Supply Business Activity | 3 |
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| Income Statement - Other Business Activities | n/a |
| Statement of Financial Position - Water Supply Business Activity | 5 |
| Statement of Financial Position - Sewerage Business Activity | 6 |
| Statement of Financial Position - Other Business Activities | n/a |
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Background

(i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division of Local Government in fulfilling their requirements under National Competition Policy.

(ii) The principle of competitive neutrality is based on the concept of a "level playing field" between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, State or Local, should operate without net competitive advantages over other businesses as a result of their public ownership.

(iii) For Council, the principle of competitive neutrality & public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation and **(b)** those activities with a turnover of over \$2 million that Council has formally declared as a Business Activity (defined as Category 1 activities).

(iv) In preparing these financial statements for Council's self classified Category 1 businesses and ABS defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax equivalent regime payments & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).

Berrigan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2014

Statement by Councillors and Management

made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

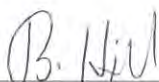
- The NSW Government Policy Statement "Application of National Competition Policy to Local Government".
- The Division of Local Government Guidelines "Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality".
- The Local Government Code of Accounting Practice and Financial Reporting.
- The NSW Office of Water (Department of Environment, Climate Change and Water) Guidelines - "Best Practice Management of Water and Sewerage".

To the best of our knowledge and belief, these Financial Statements:


- Present fairly the Operating Result and Financial Position for each of Council's declared Business Activities for the year, and
- Accord with Council's accounting and other records.

We are not aware of any matter that would render these Statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 15 October 2014.



Brian Hill
DEPUTY MAYOR



Matthew Hannan
COUNCILLOR



Matthew Hansen
ACTING GENERAL MANAGER



Carla von Brockhusen
RESPONSIBLE ACCOUNTING OFFICER

Berrigan Shire Council

Income Statement of Council's Water Supply Business Activity

for the financial year ended 30 June 2014

| \$ '000 | Actual 2014 | Actual 2013 |
|--|----------------|----------------|
| Income from continuing operations | | |
| Access charges | 1,648 | 1,583 |
| User charges | 922 | 943 |
| Fees | 31 | 40 |
| Interest | 125 | 126 |
| Grants and contributions provided for non capital purposes | - | - |
| Profit from the sale of assets | - | - |
| Other income | 250 | 214 |
| Total income from continuing operations | 2,976 | 2,906 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 332 | 342 |
| Borrowing costs | 26 | 33 |
| Materials and contracts | 1,099 | 1,158 |
| Depreciation and impairment | 590 | 572 |
| Calculated taxation equivalents | 3 | 2 |
| Debt guarantee fee (if applicable) | 4 | 5 |
| Other expenses | 323 | 304 |
| Total expenses from continuing operations | 2,377 | 2,416 |
| Surplus (deficit) from Continuing Operations before capital amounts | 599 | 490 |
| Grants and contributions provided for capital purposes | 29 | 91 |
| Surplus (deficit) from Continuing Operations after capital amounts | 628 | 581 |
| Surplus (deficit) from discontinued operations | - | - |
| Surplus (deficit) from ALL Operations before tax | 628 | 581 |
| less: Corporate Taxation Equivalent (30%) [based on result before capital] | (180) | (147) |
| SURPLUS (DEFICIT) AFTER TAX | 448 | 434 |
| plus Opening Retained Profits | 19,650 | 19,069 |
| plus/less: Prior Period Adjustments | - | - |
| plus Adjustments for amounts unpaid: | | |
| - Taxation equivalent payments | 3 | 2 |
| - Debt guarantee fees | 4 | 5 |
| - Corporate taxation equivalent | 180 | 147 |
| less: | | |
| - Tax Equivalent Dividend paid | - | (7) |
| - Surplus dividend paid | - | - |
| Closing Retained Profits | 20,285 | 19,650 |
| Return on Capital % | 2.3% | 2.0% |
| Subsidy from Council | 333 | 483 |
| Calculation of dividend payable: | | |
| Surplus (deficit) after tax | 448 | 434 |
| less: Capital grants and contributions (excluding developer contributions) | - | - |
| Surplus for dividend calculation purposes | 448 | 434 |
| Potential Dividend calculated from surplus | 224 | 217 |

Berrigan Shire Council

Income Statement of Council's Sewerage Business Activity

for the financial year ended 30 June 2014

| \$ '000 | Actual 2014 | Actual 2013 |
|--|----------------|----------------|
| Income from continuing operations | | |
| Access charges | 1,626 | 1,321 |
| User charges | 12 | 17 |
| Liquid Trade Waste charges | - | - |
| Fees | 13 | 8 |
| Interest | 192 | 158 |
| Grants and contributions provided for non capital purposes | - | - |
| Profit from the sale of assets | - | - |
| Other income | 44 | 43 |
| Total income from continuing operations | 1,887 | 1,547 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 279 | 268 |
| Borrowing costs | - | - |
| Materials and contracts | 813 | 1,031 |
| Depreciation and impairment | 593 | 573 |
| Loss on sale of assets | - | - |
| Calculated taxation equivalents | 12 | 12 |
| Debt guarantee fee (if applicable) | - | - |
| Other expenses | 161 | 176 |
| Total expenses from continuing operations | 1,858 | 2,060 |
| Surplus (deficit) from Continuing Operations before capital amounts | 29 | (513) |
| Grants and contributions provided for capital purposes | 130 | 23 |
| Surplus (deficit) from Continuing Operations after capital amounts | 159 | (490) |
| Surplus (deficit) from discontinued operations | - | - |
| Surplus (deficit) from ALL Operations before tax | 159 | (490) |
| less: Corporate Taxation Equivalent (30%) [based on result before capital] | (9) | - |
| SURPLUS (DEFICIT) AFTER TAX | 150 | (490) |
| plus Opening Retained Profits | 9,874 | 10,364 |
| plus/less: Prior Period Adjustments | - | - |
| plus Adjustments for amounts unpaid: | | |
| - Taxation equivalent payments | 12 | 12 |
| - Debt guarantee fees | - | - |
| - Corporate taxation equivalent | 9 | - |
| less: | | |
| - Tax Equivalent Dividend paid | - | (12) |
| - Surplus dividend paid | - | - |
| Closing Retained Profits | 10,045 | 9,874 |
| Return on Capital % | 0.2% | -3.1% |
| Subsidy from Council | 568 | 1,134 |
| Calculation of dividend payable: | | |
| Surplus (deficit) after tax | 150 | (490) |
| less: Capital grants and contributions (excluding developer contributions) | (18) | (23) |
| Surplus for dividend calculation purposes | 132 | - |
| Potential Dividend calculated from surplus | 66 | - |

Berrigan Shire Council

Statement of Financial Position - Council's Water Supply Business Activity as at 30 June 2014

| \$ '000 | Actual 2014 | Actual 2013 |
|--|----------------|----------------|
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents | 2,252 | 1,381 |
| Investments | 2,000 | 2,000 |
| Receivables | 330 | 325 |
| Inventories | 56 | 62 |
| Other | - | 17 |
| Non-current assets classified as held for sale | - | - |
| Total Current Assets | 4,638 | 3,785 |
| Non-Current Assets | | |
| Investments | - | - |
| Receivables | - | - |
| Inventories | - | - |
| Infrastructure, property, plant and equipment | 26,907 | 26,690 |
| Investments accounted for using equity method | - | - |
| Investment property | - | - |
| Other | - | - |
| Total non-Current Assets | 26,907 | 26,690 |
| TOTAL ASSETS | 31,545 | 30,475 |
| LIABILITIES | | |
| Current Liabilities | | |
| Bank Overdraft | - | - |
| Payables | 1 | 22 |
| Interest bearing liabilities | 117 | 110 |
| Provisions | - | - |
| Total Current Liabilities | 118 | 132 |
| Non-Current Liabilities | | |
| Payables | - | - |
| Interest bearing liabilities | 237 | 355 |
| Provisions | - | - |
| Total Non-Current Liabilities | 237 | 355 |
| TOTAL LIABILITIES | 355 | 487 |
| NET ASSETS | 31,190 | 29,988 |
| EQUITY | | |
| Retained earnings | 20,285 | 19,650 |
| Revaluation reserves | 10,905 | 10,338 |
| Council equity interest | 31,190 | 29,988 |
| Non-controlling equity interest | - | - |
| TOTAL EQUITY | 31,190 | 29,988 |

Berrigan Shire Council

Statement of Financial Position - Council's Sewerage Business Activity

as at 30 June 2014

| \$ '000 | Actual 2014 | Actual 2013 |
|--|----------------|----------------|
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents | 1,764 | 1,319 |
| Investments | 2,540 | 2,540 |
| Receivables | 249 | 224 |
| Inventories | 4 | 4 |
| Other | - | - |
| Non-current assets classified as held for sale | - | - |
| Total Current Assets | 4,557 | 4,087 |
| Non-Current Assets | | |
| Investments | - | - |
| Receivables | 159 | 309 |
| Inventories | - | - |
| Infrastructure, property, plant and equipment | 16,756 | 16,475 |
| Investments accounted for using equity method | - | - |
| Investment property | - | - |
| Other | - | - |
| Total non-Current Assets | 16,915 | 16,784 |
| TOTAL ASSETS | 21,472 | 20,871 |
| LIABILITIES | | |
| Current Liabilities | | |
| Bank Overdraft | - | - |
| Payables | - | - |
| Interest bearing liabilities | - | - |
| Provisions | - | - |
| Total Current Liabilities | - | - |
| Non-Current Liabilities | | |
| Payables | - | - |
| Interest bearing liabilities | - | - |
| Provisions | - | - |
| Total Non-Current Liabilities | - | - |
| TOTAL LIABILITIES | - | - |
| NET ASSETS | 21,472 | 20,871 |
| EQUITY | | |
| Retained earnings | 10,045 | 9,874 |
| Revaluation reserves | 11,427 | 10,997 |
| Council equity interest | 21,472 | 20,871 |
| Non-controlling equity interest | - | - |
| TOTAL EQUITY | 21,472 | 20,871 |

Berrigan Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2014

Contents of the Notes accompanying the Financial Statements

| Note | Details | Page |
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| 1 | Summary of Significant Accounting Policies | 8 |
| 2 | Water Supply Business Best Practice Management disclosure requirements | 11 |
| 3 | Sewerage Business Best Practice Management disclosure requirements | 13 |

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2014

Note 1. Significant Accounting Policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Office of Local Government.

For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements, unless otherwise stated, have been prepared in accordance with:

- the recognition and measurement criteria of relevant Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and
- Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the *Local Government (General) Regulation 2005*, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' to its business activities as part of the national competition policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 Government Policy statement on the "*Application of National Competition Policy to Local Government*".

The "*Pricing and Costing for Council Businesses A Guide to Competitive Neutrality*" issued by the Office

of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents; council subsidies; return on investments (rate of return); and dividends paid.

Declared Business Activities

In accordance with *Pricing and Costing for Council Businesses - A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

None

Category 2

(where gross operating turnover is less than \$2 million)

a. Berrigan Shire Council Water Supply

Supply drinking quality water to the towns of Barooga, Berrigan, Finley and Tocumwal.

b. Berrigan Shire Council Sewerage Service

Supply of a reticulated sewerage service to the towns of Barooga, Berrigan, Finley and Tocumwal.

Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars, with the exception of some figures disclosed in Note 2 (Water Supply Best Practice Management Disclosures) and Note 3 (Sewerage Best Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Notes 2 and Note 3 are disclosed in whole dollars.

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2014

Note 1. Significant Accounting Policies

(i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where this is the case, they are disclosed in these statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these financial statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all council nominated business activities (this does not include council's non-business activities):

Notional Rate Applied %

Corporate Income Tax Rate – 30%

Land Tax – The first **\$412,000** of combined land values attracts **0%**. From \$412,001 to \$2,519,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,519,000, a premium marginal rate of **2.0%** applies.

Payroll Tax – **5.45%** on the value of taxable salaries and wages in excess of \$750,000.

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from Water Supply and Sewerage Business activities.

The payment of taxation equivalent charges, referred in the Best Practice Management of Water Supply and Sewerage Guides to as a “Dividend for Taxation equivalent”, may be applied for any purpose allowed under the *Local Government Act* 1993.

Achievement of substantial compliance against the guidelines for Best Practice Management of Water Supply and Sewerage is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income Tax

An income tax equivalent has been applied on the profits of each reported Business Activity.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account of in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level (gain/(loss) from ordinary activities before capital amounts) as would be applied by a private sector competitor – that is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income Tax is only applied where a positive gain/(loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional - that is, it is payable to the “Council” as the owner of business operations, it represents an internal payment and has no effect on the operations of the council. Accordingly, there is no need for disclosure of internal charges in Council's General Purpose Financial Statements.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

Local Government Rates and Charges

A calculation of the equivalent rates and charges payable on all Category 1 businesses has been applied to all land assets owned or exclusively used by the Business Activity.

Loan and Debt Guarantee Fees

The debt guarantee fee is designed to ensure that council business activities face “true” commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, council has determined what the differential borrowing rate would have been between the commercial rate and the council's borrowing rate for its business activities.

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2014

Note 1. Significant Accounting Policies

(ii) Subsidies

Government policy requires that subsidies provided to customers and the funding of those subsidies must be explicitly disclosed.

Subsidies occur where council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for council to meet its community service obligations.

Accordingly, Subsidies disclosed (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by the council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported Business Activity.

(iii) Return on Investments (Rate of Return)

The Policy statement requires that councils with Category 1 businesses "would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field".

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The Rate of Return on Capital is calculated as follows:

**Operating Result before Capital Income + Interest
Expense**

Written Down Value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.56% at 30 June 2014.

The actual rate of return achieved by each Business Activity is disclosed at the foot of each respective Income Statement.

(iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local Government Water Supply and Sewerage Businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

The dividend, calculated and approved in accordance with the Best Practice Management Guidelines, must not exceed either:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2014 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the NSW Office of Water prior to making the dividend and only after it has approved the payment.

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2014

Note 2. Water Supply Business Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2014

1. Calculation and Payment of Tax-Equivalents

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

| | |
|--|--------|
| (i) Calculated Tax Equivalents | 7,000 |
| (ii) No of assessments multiplied by \$3/assessment | 10,386 |
| (iii) Amounts payable for Tax Equivalents [lesser of (i) and (ii)] | 7,000 |
| (iv) Amounts actually paid for Tax Equivalents | - |

2. Dividend from Surplus

| | |
|--|---------|
| (i) 50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines] | 224,150 |
| (ii) No. of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment | 96,860 |
| (iii) Cumulative surplus before Dividends for the 3 years to 30 June 2014, less the cumulative dividends paid for the 2 years to 30 June 2013 & 30 June 2012 | 968,800 |

| | | | | | |
|--------------|---------|---------------|---------|---------------|--------|
| 2014 Surplus | 448,300 | 2013 Surplus | 434,000 | 2012 Surplus | 86,500 |
| | | 2013 Dividend | - | 2012 Dividend | - |

| | |
|--|--------|
| (iv) Maximum dividend from surplus [least of (i), (ii) and (iii) above] | 96,860 |
| (v) Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria] | - |

3. Required outcomes for 6 Criteria

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

| | |
|---|-----|
| (i) Completion of Strategic Business Plan (including Financial Plan) | YES |
| (ii) Full Cost Recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines] | YES |
| - Complying charges [Item 2(b) in Table 1] | NO |
| - DSP with Commercial Developer Charges [Item 2(e) in Table 1] | YES |
| - If Dual Water Supplies, Complying Charges [Item 2(g) in Table 1] | YES |
| (iii) Sound Water Conservation and Demand Management implemented | YES |
| (iv) Sound Drought Management implemented | YES |
| (v) Complete Performance Reporting Form (by 15 September each year) | YES |
| (vi) a. Integrated Water Cycle Management Evaluation | NO |
| b. Complete and implement Integrated Water Cycle Management Strategy | NO |

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2014

Note 2. Water Supply Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2014

National Water Initiative (NWI) Financial Performance Indicators

| | | | |
|----------------|---|--------|--------|
| NWI F1 | Total Revenue (Water) Total Income (w13) - Grants for the Acquisition of Assets (w11a) - Interest Income (w9) - Aboriginal Communities W&S Program Income (w10a) | \$'000 | 2,880 |
| NWI F4 | Revenue from Residential Usage Charges (Water) Income from Residential Usage Charges (w6b) x 100 divided by the sum of [Income from Residential Usage Charges (w6a) + Income from Residential Access Charges (w6b)] | % | 39.79% |
| NWI F9 | Written Down Replacement Cost of Fixed Assets (Water) Written down current cost of system assets (w47) | \$'000 | 26,907 |
| NWI F11 | Operating Cost (OMA) (Water) Management Expenses (w1) + Operational & Maintenance Expenses (w2) | \$'000 | 1,601 |
| NWI F14 | Capital Expenditure (Water) Acquisition of fixed assets (w16) | \$'000 | 235 |
| NWI F17 | Economic Real Rate of Return (Water) [Total Income (w13) - Interest Income (w9) - Grants for acquisition of assets (w11a) - Operating Costs (NWI F11) - Current Cost Depreciation (w3)] x 100 divided by [Written Down Current Cost of System Assets (w47) + Plant & Equipment (w33b)] | % | 2.56% |
| NWI F26 | Capital Works Grants (Water) Grants for the Acquisition of Assets (w11a) | \$'000 | - |

- Notes:
1. References to w (eg. w12) refer to item numbers within Special Schedules No. 3 & 4 of Council's Annual Financial Statements.
 2. The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2014

Note 3. Sewerage Business Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2014

1. Calculation and Payment of Tax-Equivalents

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

| | |
|--|--------|
| (i) Calculated Tax Equivalents | 12,000 |
| (ii) No of assessments multiplied by \$3/assessment | 9,669 |
| (iii) Amounts payable for Tax Equivalents [lesser of (i) and (ii)] | 9,669 |
| (iv) Amounts actually paid for Tax Equivalents | - |

2. Dividend from Surplus

| | |
|--|-----------|
| (i) 50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines] | 66,150 |
| (ii) No. of assessments x (\$30 less tax equivalent charges per assessment) | 87,021 |
| (iii) Cumulative surplus before dividends for the 3 years to 30 June 2014, less the cumulative dividends paid for the 2 years to 30 June 2013 & 30 June 2012 | (743,700) |

| | | | | | |
|--------------|---------|---------------|-----------|---------------|-----------|
| 2014 Surplus | 132,300 | 2013 Surplus | (513,000) | 2012 Surplus | (363,000) |
| | | 2013 Dividend | - | 2012 Dividend | - |

| | |
|--|-----|
| (iv) Maximum dividend from surplus [least of (i), (ii) and (iii) above] | n/a |
| (v) Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria] | - |

3. Required outcomes for 4 Criteria

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

| | |
|--|-----|
| (i) Completion of Strategic Business Plan (including Financial Plan) | YES |
| (ii) Pricing with full cost-recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines] | YES |
| Complying charges (a) Residential [Item 2(c) in Table 1] | NO |
| (b) Non Residential [Item 2(c) in Table 1] | NO |
| (c) Trade Waste [Item 2(d) in Table 1] | NO |
| DSP with Commercial Developer Charges [Item 2(e) in Table 1] | YES |
| Liquid Trade Waste Approvals & Policy [Item 2(f) in Table 1] | NO |
| (iii) Complete Performance Reporting Form (by 15 September each year) | YES |
| (iv) a. Integrated Water Cycle Management Evaluation | NO |
| b. Complete and implement Integrated Water Cycle Management Strategy | NO |

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2014

Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2014

National Water Initiative (NWI) Financial Performance Indicators

| | | | |
|----------------|---|--------|--------|
| NWI F2 | Total Revenue (Sewerage) Total Income (s14) - Grants for Acquisition of Assets (s12a) - Interest Income (s10) - Aboriginal Communities W&S Program Income (w10a) | \$'000 | 1,807 |
| NWI F10 | Written Down Replacement Cost of Fixed Assets (Sewerage) Written down current cost of system assets (s48) | \$'000 | 16,756 |
| NWI F12 | Operating Cost (Sewerage) Management Expenses (s1) + Operational & Maintenance Expenses (s2) | \$'000 | 1,088 |
| NWI F15 | Capital Expenditure (Sewerage) Acquisition of Fixed Assets (s17) | \$'000 | 287 |
| NWI F18 | Economic Real Rate of Return (Sewerage) [Total Income (s14) - Interest Income (s10) - Grants for acquisition of Assets (s12a) - Operating cost (NWI F12) - Current cost depreciation (s3)] x 100 divided by [Written down current cost (ie. WDCC) of System Assets (s48) + Plant & Equipment (s34b)] | % | 0.75% |
| NWI F27 | Capital Works Grants (Sewerage) Grants for the Acquisition of Assets (12a) | \$'000 | 18 |

**National Water Initiative (NWI) Financial Performance Indicators
Water & Sewer (combined)**

| | | | |
|----------------|---|--------|-------|
| NWI F3 | Total Income (Water & Sewerage) Total Income (w13 + s14) + Gain/Loss on disposal of assets (w14 + s15) minus Grants for acquisition of assets (w11a + s12a) - Interest Income (w9 + s10) | \$'000 | 4,687 |
| NWI F8 | Revenue from Community Service Obligations (Water & Sewerage) Community Service Obligations (NWI F25) x 100 divided by Total Income (NWI F3) | % | 1.90% |
| NWI F16 | Capital Expenditure (Water & Sewerage) Acquisition of Fixed Assets (w16 + s17) | \$'000 | 522 |
| NWI F19 | Economic Real Rate of Return (Water & Sewerage) [Total Income (w13 + s14) - Interest Income (w9 + s10) - Grants for acquisition of assets (w11a + s12a) - Operating Cost (NWI F11 + NWI F12) - Current cost depreciation (w3 + s3)] x 100 divided by [Written down replacement cost of fixed assets (NWI F9 + NWI F10) + Plant & equipment (w33b + s34b)] | % | 1.87% |
| NWI F20 | Dividend (Water & Sewerage) Dividend paid from surplus (2(v) of Note 2 + 2(v) of Note 3) | \$'000 | - |
| NWI F21 | Dividend Payout Ratio (Water & Sewerage) Dividend (NWI F20) x 100 divided by Net Profit after tax (NWI F24) | % | 0.00% |

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2014

Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2014

**National Water Initiative (NWI) Financial Performance Indicators
Water & Sewer (combined)**

| | |
|---|---|
| <p>NWI F22 Net Debt to Equity (Water & Sewerage)</p> <p>Overdraft (w36 + s37) + Borrowings (w38 + s39) - Cash & Investments (w30 + s31) x 100 divided by [Total Assets (w35 + s36) - Total Liabilities (w40 + s41)]</p> | <p>%</p> <p style="border: 1px solid black; padding: 2px;">-15.57%</p> |
| <p>NWI F23 Interest Cover (Water & Sewerage)</p> <p>Earnings before Interest & Tax (EBIT) divided by Net Interest</p> <p>Earnings before Interest & Tax (EBIT): 815</p> <p>Operating Result (w15a + s16a) + Interest expense (w4a + s4a) - Interest Income (w9 + s10) - Gain/Loss on disposal of assets (w14 + s15) + Miscellaneous Expenses (w4b + w4c + s4b + s4c)</p> <p>Net Interest: - 291</p> <p>Interest Expense (w4a + s4a) - Interest Income (w9 + s10)</p> | <p style="border: 1px solid black; padding: 2px;">> 100</p> |
| <p>NWI F24 Net Profit After Tax (Water & Sewerage)</p> <p>Surplus before dividends (w15a + s16a) - Tax equivalents paid (Note 2-1(iv) + Note 3-1(iv))</p> | <p>\$'000</p> <p style="border: 1px solid black; padding: 2px;">788</p> |
| <p>NWI F25 Community Service Obligations (Water & Sewerage)</p> <p>Grants for Pensioner Rebates (w11b + s12b)</p> | <p>\$'000</p> <p style="border: 1px solid black; padding: 2px;">89</p> |

- Notes:
1. References to w (eg. s12) refer to item numbers within Special Schedules No. 5 & 6 of Council's Annual Financial Statements.
 2. The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

INDEPENDENT AUDITOR'S REPORT TO BERRIGAN SHIRE COUNCIL

Report on the Special Purpose Financial Statements

We have audited the accompanying financial statements, being special purpose financials statements, of Berrigan Shire Council (the Council), which comprises the statements of financial position by business activity as at 30 June 2014, and the income statements for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

Council's Responsibility for the Financial Statements

The Councillor's and Management of the Council are responsible for the financial statements and have determined that the basis of preparation described in Note 1 to the financial statements are appropriate to meet the requirements of the NSW Government Policy Statement "Application of National Competition Policy to Local Government", Division of Local Government Guidelines "Pricing & Costing for Council Businesses: A Guide to Competitive Neutrality", The Local Government Code of Accounting Practice and Financial Reporting and The Department of Water and Energy Practice Management of Water Supply and Sewerage Guidelines and are appropriate to meet the needs of the Council and the Division of Local Government.

The Councillors and Managements' responsibility also includes establishing and maintaining internal controls as the Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the financial statements that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Councillor's and Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements.

Opinion

In the opinion the special purpose financial statements present fairly, in all material respects, the financial position of the business activities of Berrigan Shire Council as at 30 June 2014 and of their financial performance for the year then ended in accordance with the accounting policies described in the Notes to the financial statements.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describe the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting obligations under the Local Government Code of Accounting Practice and Financial Reporting. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the Council and the Division of Local Government, or for any purpose other than that for which it was prepared.



P.P. Delahunty

Partner

Richmond Sinnott & Delahunty

15th October 2014

Berrigan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2014

“Heart of the Southern Riverina”



Berrigan Shire Council

Special Schedules

for the financial year ended 30 June 2014

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¹ Special Schedules are not audited (with the exception of Special Schedule 9).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Berrigan Shire Council

Special Schedule No. 1 - Net Cost of Services
for the financial year ended 30 June 2014

\$'000

| Function or Activity | Expenses from Continuing Operations | Income from continuing operations | | Net Cost of Services |
|--|-------------------------------------|-----------------------------------|------------|----------------------|
| | | Non Capital | Capital | |
| Governance | 638 | - | - | (638) |
| Administration | 4 | 376 | - | 372 |
| Public Order and Safety | | | | |
| Fire Service Levy, Fire Protection, Emergency Services | 333 | 130 | - | (203) |
| Animal Control | 105 | 23 | - | (82) |
| Total Public Order & Safety | 438 | 153 | - | (285) |
| Health | 120 | 6 | - | (114) |
| Environment | | | | |
| Noxious Plants and Insect/Vermin Control | 112 | - | - | (112) |
| Other Environmental Protection | 44 | 57 | - | 13 |
| Solid Waste Management | 949 | 1,123 | - | 174 |
| Street Cleaning | 213 | - | - | (213) |
| Drainage | - | - | - | - |
| Stormwater Management | 984 | 73 | 52 | (859) |
| Total Environment | 2,302 | 1,253 | 52 | (997) |
| Community Services and Education | | | | |
| Administration & Education | 12 | 42 | - | 30 |
| Aged Persons and Disabled | 514 | 300 | - | (214) |
| Children's Services | 141 | 117 | - | (24) |
| Total Community Services & Education | 667 | 459 | - | (208) |
| Housing and Community Amenities | | | | |
| Public Cemeteries | 91 | 88 | - | (3) |
| Public Conveniences | 182 | - | - | (182) |
| Street Lighting | 156 | 38 | - | (118) |
| Town Planning | 157 | 156 | 33 | 32 |
| Other Community Amenities | 40 | 16 | - | (24) |
| Total Housing and Community Amenities | 626 | 298 | 33 | (295) |
| Water Supplies | 2,376 | 2,976 | 29 | 629 |
| Sewerage Services | 1,858 | 1,887 | 130 | 159 |

Berrigan Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2014

\$'000

| Function or Activity | Expenses from Continuing Operations | Income from continuing operations | | Net Cost of Services |
|---|-------------------------------------|-----------------------------------|--------------|----------------------|
| | | Non Capital | Capital | |
| Recreation and Culture | | | | |
| Public Libraries | 540 | 116 | 8 | (416) |
| Community Centres and Halls | 250 | 2 | 28 | (220) |
| Other Cultural Services | 62 | 8 | - | (54) |
| Sporting Grounds and Venues | 385 | 258 | 687 | 560 |
| Swimming Pools | 403 | 83 | - | (320) |
| Parks & Gardens (Lakes) | 381 | - | 160 | (221) |
| Total Recreation and Culture | 2,021 | 467 | 883 | (671) |
| Fuel & Energy | - | - | - | - |
| Agriculture | - | - | - | - |
| Mining, Manufacturing and Construction | | | | |
| Building Control | 239 | 7 | - | (232) |
| Other Mining, Manufacturing & Construction | 109 | 102 | - | (7) |
| Total Mining, Manufacturing and Const. | 348 | 109 | - | (239) |
| Transport and Communication | | | | |
| Urban Roads (UR) - Local | 2,098 | - | 55 | (2,043) |
| Urban Roads - Regional | - | - | - | - |
| Sealed Rural Roads (SRR) - Local | 1,623 | 65 | - | (1,558) |
| Sealed Rural Roads (SRR) - Regional | 429 | - | - | (429) |
| Unsealed Rural Roads (URR) - Local | 877 | - | - | (877) |
| Parking Areas | 7 | - | - | (7) |
| Footpaths | 100 | 22 | 16 | (62) |
| Aerodromes | 243 | 18 | 191 | (34) |
| Other Transport & Communication | 1,013 | 1,792 | 251 | 1,030 |
| Total Transport and Communication | 6,390 | 1,897 | 513 | (3,980) |
| Economic Affairs | | | | |
| Camping Areas & Caravan Parks | 25 | 32 | - | 7 |
| Other Economic Affairs | 873 | 150 | 70 | (653) |
| Total Economic Affairs | 898 | 182 | 70 | (646) |
| Totals – Functions | 18,686 | 10,063 | 1,710 | (6,913) |
| General Purpose Revenues ⁽²⁾ | | 7,140 | | 7,140 |
| Share of interests - joint ventures & associates using the equity method | - | - | | - |
| NET OPERATING RESULT ⁽¹⁾ | 18,686 | 17,203 | 1,710 | 227 |

(1) As reported in the Income Statement

(2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) & Interest on overdue Rates & Annual Charges

Berrigan Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2014

\$'000

| Classification of Debt | Principal outstanding at beginning of the year | | | New Loans raised during the year | Debt redemption during the year | | Transfers to Sinking Funds | Interest applicable for Year | Principal outstanding at the end of the year | | |
|-----------------------------|--|-------------|------------|----------------------------------|---------------------------------|---------------|----------------------------|------------------------------|--|-------------|------------|
| | Current | Non Current | Total | | From Revenue | Sinking Funds | | | Current | Non Current | Total |
| Loans (by Source) | | | | | | | | | | | |
| Commonwealth Government | - | - | - | - | - | - | - | - | - | - | - |
| Treasury Corporation | - | - | - | - | - | - | - | - | - | - | - |
| Other State Government | - | - | - | - | - | - | - | - | - | - | - |
| Public Subscription | - | - | - | - | - | - | - | - | - | - | - |
| Financial Institutions | 110 | 355 | 465 | - | 111 | - | - | 26 | 117 | 237 | 354 |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total Loans | 110 | 355 | 465 | - | 111 | - | - | 26 | 117 | 237 | 354 |
| Other Long Term Debt | | | | | | | | | | | |
| Ratepayers Advances | - | - | - | - | - | - | - | - | - | - | - |
| Government Advances | - | - | - | - | - | - | - | - | - | - | - |
| Finance Leases | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Payments | - | - | - | - | - | - | - | - | - | - | - |
| Total Long Term Debt | - | - | - | - | - | - | - | - | - | - | - |
| Total Debt | 110 | 355 | 465 | - | 111 | - | - | 26 | 117 | 237 | 354 |

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Berrigan Shire Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]

for the financial year ended 30 June 2014

\$'000

Summary of Internal Loans

| Borrower (by purpose) | Amount originally raised | Total repaid during the year (Principal & Interest) | Principal Outstanding at end of year |
|---------------------------|--------------------------|--|---|
| General | 1,197 | 168 | 307 |
| Water | | | |
| Sewer | | | |
| Domestic Waste Management | | | |
| Gas | | | |
| Other | | | |
| Totals | 1,197 | 168 | 307 |

Note: The summary of Internal Loans (above) represents the total of Council's Internal Loans categorised according to the borrower.

Details of Individual Internal Loans

| Borrower (by purpose) | Lender (by purpose) | Date of Minister's Approval | Date Raised | Term (years) | Dates of Maturity | Rate of Interest | Amount Originally raised | Total repaid during year (Princ. & Int.) | Principal Outstanding at end of year |
|--------------------------|------------------------|-----------------------------------|-------------|-----------------|----------------------|---------------------|--------------------------------|--|--|
| General (Stormwater) | Sewer | 05/09/05 | 30/06/06 | 9 | 30/12/15 | 6.94% | 597 | 84 | 117 |
| General (Stormwater) | Sewer | 06/07/04 | 31/12/06 | 9 | 30/12/16 | 6.94% | 600 | 84 | 190 |
| Totals | | | | | | | 1,197 | 168 | 307 |

Berrigan Shire Council

Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2014

| \$'000 | Actuals 2014 | Actuals 2013 |
|--|-----------------|-----------------|
| A Expenses and Income | | |
| Expenses | | |
| 1. Management expenses | | |
| a. Administration | 166 | 157 |
| b. Engineering and Supervision | 249 | 235 |
| 2. Operation and Maintenance expenses | | |
| - Dams & Weirs | | |
| a. Operation expenses | - | - |
| b. Maintenance expenses | - | - |
| - Mains | | |
| c. Operation expenses | 279 | 256 |
| d. Maintenance expenses | - | - |
| - Reservoirs | | |
| e. Operation expenses | - | - |
| f. Maintenance expenses | 6 | 6 |
| - Pumping Stations | | |
| g. Operation expenses (excluding energy costs) | 43 | 51 |
| h. Energy costs | - | - |
| i. Maintenance expenses | - | - |
| - Treatment | | |
| j. Operation expenses (excluding chemical costs) | 846 | 931 |
| k. Chemical costs | - | - |
| l. Maintenance expenses | - | - |
| - Other | | |
| m. Operation expenses | 12 | 26 |
| n. Maintenance expenses | - | - |
| o. Purchase of water | - | - |
| 3. Depreciation expenses | | |
| a. System assets | 590 | 572 |
| b. Plant and equipment | - | - |
| 4. Miscellaneous expenses | | |
| a. Interest expenses | 26 | 33 |
| b. Revaluation Decrements | - | - |
| c. Other expenses | 153 | 149 |
| d. Impairment - System assets | - | - |
| e. Impairment - Plant and equipment | - | - |
| f. Aboriginal Communities Water & Sewerage Program | - | - |
| g. Tax Equivalent Dividends (actually paid) | - | - |
| 5. Total expenses | 2,370 | 2,416 |

Berrigan Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2014

| \$'000 | Actuals 2014 | Actuals 2013 |
|--|-----------------|-----------------|
| Income | | |
| 6. Residential charges | | |
| a. Access (including rates) | 1,427 | 1,371 |
| b. Usage charges | 943 | 759 |
| 7. Non-residential charges | | |
| a. Access (including rates) | 221 | 213 |
| b. Usage charges | 10 | 197 |
| 8. Extra charges | - | - |
| 9. Interest income | 125 | 126 |
| 10. Other income | 205 | 195 |
| 10a. Aboriginal Communities Water and Sewerage Program | - | - |
| 11. Grants | | |
| a. Grants for acquisition of assets | - | - |
| b. Grants for pensioner rebates | 45 | 45 |
| c. Other grants | - | - |
| 12. Contributions | | |
| a. Developer charges | 8 | 91 |
| b. Developer provided assets | 21 | - |
| c. Other contributions | - | - |
| 13. Total income | 3,005 | 2,997 |
| 14. Gain (or loss) on disposal of assets | - | - |
| 15. Operating Result | 635 | 581 |
| 15a. Operating Result (less grants for acquisition of assets) | 635 | 581 |

Berrigan Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2014

| \$'000 | Actuals 2014 | Actuals 2013 |
|--|-----------------|-----------------|
| B Capital transactions | | |
| Non-operating expenditures | | |
| 16. Acquisition of Fixed Assets | | |
| a. New Assets for Improved Standards | - | - |
| b. New Assets for Growth | - | - |
| c. Renewals | 235 | 359 |
| d. Plant and equipment | - | - |
| 17. Repayment of debt | | |
| a. Loans | - | - |
| b. Advances | - | - |
| c. Finance leases | - | - |
| 18. Transfer to sinking fund | - | - |
| 19. Totals | 235 | 359 |
| Non-operating funds employed | | |
| 20. Proceeds from disposal of assets | - | - |
| 21. Borrowing utilised | | |
| a. Loans | - | - |
| b. Advances | - | - |
| c. Finance leases | - | - |
| 22. Transfer from sinking fund | - | - |
| 23. Totals | - | - |
| C Rates and charges | | |
| 24. Number of assessments | | |
| a. Residential (occupied) | 2,709 | 2,986 |
| b. Residential (unoccupied, ie. vacant lot) | 335 | 242 |
| c. Non-residential (occupied) | 350 | 383 |
| d. Non-residential (unoccupied, ie. vacant lot) | 68 | 40 |
| 25. Number of ETs for which developer charges were received | - ET | - ET |
| 26. Total amount of pensioner rebates (actual dollars) | \$ 73,436 | \$ 81,106 |

Berrigan Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies
for the financial year ended 30 June 2014

| \$'000 | Yes | No | Amount |
|--|------------------------------|--------------------------|--------------------------------|
| D Best practice annual charges and developer charges* | | | |
| 27. Annual charges | | | |
| a. Does Council have best-practice water supply annual charges and usage charges*? | <input type="checkbox"/> YES | <input type="checkbox"/> | |
| If Yes, go to 28a. | | | |
| If No, please report if council has removed land value from access charges (ie rates)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| NB. Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies. | | | |
| b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines) | | | <input type="text"/> |
| c. Cross-subsidy to non-residential customers (page 24 of Guidelines) | | | <input type="text"/> |
| d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines) | | | <input type="text"/> |
| 28. Developer charges | | | |
| a. Has council completed a water supply Development Servicing** Plan? | <input type="checkbox"/> YES | <input type="checkbox"/> | |
| b. Total cross-subsidy in water supply developer charges for 2012/13 (page 47 of Guidelines) | | | <input type="text"/> |
| ** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002. | | | |
| 29. Disclosure of cross-subsidies | | | |
| Total of cross-subsidies (27b +27c + 27d + 28b) | | | <input type="text" value="-"/> |

* Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.

Berrigan Shire Council

Special Schedule No. 4 - Water Supply Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2014

| \$'000 | Actuals Current | Actuals Non Current | Actuals Total |
|---|--------------------|------------------------|------------------|
| ASSETS | | | |
| 30. Cash and investments | | | |
| a. Developer charges | - | - | - |
| b. Special purpose grants | - | - | - |
| c. Accrued leave | - | - | - |
| d. Unexpended loans | - | - | - |
| e. Sinking fund | - | - | - |
| f. Other | 4,252 | - | 4,252 |
| 31. Receivables | | | |
| a. Specific purpose grants | - | - | - |
| b. Rates and Availability Charges | 101 | - | 101 |
| c. User Charges | 229 | - | 229 |
| d. Other | - | - | - |
| 32. Inventories | 56 | - | 56 |
| 33. Property, plant and equipment | | | |
| a. System assets | - | 26,907 | 26,907 |
| b. Plant and equipment | - | - | - |
| 34. Other assets | - | - | - |
| 35. Total assets | 4,638 | 26,907 | 31,545 |
| LIABILITIES | | | |
| 36. Bank overdraft | - | - | - |
| 37. Creditors | 1 | - | 1 |
| 38. Borrowings | | | |
| a. Loans | 117 | 237 | 354 |
| b. Advances | - | - | - |
| c. Finance leases | - | - | - |
| 39. Provisions | | | |
| a. Tax equivalents | - | - | - |
| b. Dividend | - | - | - |
| c. Other | - | - | - |
| 40. Total liabilities | 118 | 237 | 355 |
| 41. NET ASSETS COMMITTED | 4,520 | 26,670 | 31,190 |
| EQUITY | | | |
| 42. Accumulated surplus | | | 20,318 |
| 43. Asset revaluation reserve | | | 10,872 |
| 44. TOTAL EQUITY | | | 31,190 |
| Note to system assets: | | | |
| 45. Current replacement cost of system assets | | | 41,908 |
| 46. Accumulated current cost depreciation of system assets | | | (15,001) |
| 47. Written down current cost of system assets | | | 26,907 |

Berrigan Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2014

| \$'000 | Actuals 2014 | Actuals 2013 |
|---|-----------------|-----------------|
| A Expenses and Income | | |
| Expenses | | |
| 1. Management expenses | | |
| a. Administration | 140 | 132 |
| b. Engineering and Supervision | 211 | 199 |
| 2. Operation and Maintenance expenses | | |
| - Mains | | |
| a. Operation expenses | 114 | 123 |
| b. Maintenance expenses | - | - |
| - Pumping Stations | | |
| c. Operation expenses (excluding energy costs) | 239 | 346 |
| d. Energy costs | - | - |
| e. Maintenance expenses | - | - |
| - Treatment | | |
| f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) | 360 | 479 |
| g. Chemical costs | - | - |
| h. Energy costs | - | - |
| i. Effluent Management | - | - |
| j. Biosolids Management | - | - |
| k. Maintenance expenses | - | - |
| - Other | | |
| l. Operation expenses | 24 | 20 |
| m. Maintenance expenses | - | - |
| 3. Depreciation expenses | | |
| a. System assets | 585 | 567 |
| b. Plant and equipment | 8 | 6 |
| 4. Miscellaneous expenses | | |
| a. Interest expenses | - | - |
| b. Revaluation Decrements | - | - |
| c. Other expenses | 165 | 188 |
| d. Impairment - System assets | - | - |
| e. Impairment - Plant and equipment | - | - |
| f. Aboriginal Communities Water & Sewerage Program | - | - |
| g. Tax Equivalent Dividends (actually paid) | - | - |
| 5. Total expenses | 1,846 | 2,060 |

Berrigan Shire Council

Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2014

| \$'000 | Actuals 2014 | Actuals 2013 |
|--|-----------------|-----------------|
| Income | | |
| 6. Residential charges (including rates) | 1,352 | 1,098 |
| 7. Non-residential charges | | |
| a. Access (including rates) | 274 | 223 |
| b. Usage charges | 13 | 8 |
| 8. Trade Waste Charges | | |
| a. Annual Fees | - | - |
| b. Usage charges | 12 | 15 |
| c. Excess mass charges | - | - |
| d. Re-inspection fees | - | - |
| 9. Extra charges | - | - |
| 10. Interest income | 192 | 158 |
| 11. Other income | - | 2 |
| 11a. Aboriginal Communities Water & Sewerage Program | - | - |
| 12. Grants | | |
| a. Grants for acquisition of assets | 18 | 23 |
| b. Grants for pensioner rebates | 44 | 43 |
| c. Other grants | - | - |
| 13. Contributions | | |
| a. Developer charges | - | - |
| b. Developer provided assets | 112 | - |
| c. Other contributions | - | - |
| 14. Total income | <u>2,017</u> | <u>1,570</u> |
| 15. Gain (or loss) on disposal of assets | - | - |
| 16. Operating Result | <u>171</u> | <u>(490)</u> |
| 16a. Operating Result (less grants for acquisition of assets) | 153 | (513) |

Berrigan Shire Council

Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2014

| \$'000 | Actuals 2014 | Actuals 2013 |
|--|-----------------|-----------------|
| B Capital transactions | | |
| Non-operating expenditures | | |
| 17. Acquisition of Fixed Assets | | |
| a. New Assets for Improved Standards | - | - |
| b. New Assets for Growth | - | - |
| c. Renewals | 287 | 69 |
| d. Plant and equipment | - | - |
| 18. Repayment of debt | | |
| a. Loans | - | - |
| b. Advances | - | - |
| c. Finance leases | - | - |
| 19. Transfer to sinking fund | - | - |
| 20. Totals | 287 | 69 |
| Non-operating funds employed | | |
| 21. Proceeds from disposal of assets | - | - |
| 22. Borrowing utilised | | |
| a. Loans | - | - |
| b. Advances | - | - |
| c. Finance leases | - | - |
| 23. Transfer from sinking fund | - | - |
| 24. Totals | - | - |
| C Rates and charges | | |
| 25. Number of assessments | | |
| a. Residential (occupied) | 2,520 | 2,820 |
| b. Residential (unoccupied, ie. vacant lot) | 335 | 218 |
| c. Non-residential (occupied) | 300 | 349 |
| d. Non-residential (unoccupied, ie. vacant lot) | 68 | 33 |
| 26. Number of ETs for which developer charges were received | - ET | - ET |
| 27. Total amount of pensioner rebates (actual dollars) | \$ 71,786 | \$ 78,827 |

Berrigan Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies
for the financial year ended 30 June 2014

| \$'000 | Yes | No | Amount |
|--|------------------------------|-----------------------------|------------------------|
| D Best practice annual charges and developer charges* | | | |
| 28. Annual charges | | | |
| a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*? | <input type="checkbox"/> | <input type="checkbox"/> NO | |
| If Yes, go to 29a. If No, please report if council has removed land value from access charges (ie rates)? | <input type="checkbox"/> YES | <input type="checkbox"/> | |
| NB. Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies. | | | |
| b. Cross-subsidy to non-residential customers (page 45 of Guidelines) | | | <input type="text"/> |
| c. Cross-subsidy to trade waste discharges (page 46 of Guidelines) | | | <input type="text"/> |
| 29. Developer charges | | | |
| a. Has council completed a sewerage Development Servicing** Plan? | <input type="checkbox"/> YES | <input type="checkbox"/> | |
| b. Total cross-subsidy in sewerage developer charges for 2012/13 (page 47 of Guidelines) | | | <input type="text"/> |
| ** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002. | | | |
| 30. Disclosure of cross-subsidies | | | |
| Total of cross-subsidies (28b + 28c + 29b) | | | <input type="text"/> - |

* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.

Berrigan Shire Council

Special Schedule No. 6 - Sewerage Service Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2014

| \$'000 | Actuals Current | Actuals Non Current | Actuals Total |
|---|--------------------|------------------------|------------------|
| ASSETS | | | |
| 31. Cash and investments | | | |
| a. Developer charges | - | - | - |
| b. Special purpose grants | - | - | - |
| c. Accrued leave | - | - | - |
| d. Unexpended loans | - | - | - |
| e. Sinking fund | - | - | - |
| f. Other | 4,304 | - | 4,304 |
| 32. Receivables | | | |
| a. Specific purpose grants | - | - | - |
| b. Rates and Availability Charges | 92 | - | 92 |
| c. User Charges | 157 | - | 157 |
| d. Other | - | 159 | 159 |
| 33. Inventories | 4 | - | 4 |
| 34. Property, plant and equipment | | | |
| a. System assets | - | 16,756 | 16,756 |
| b. Plant and equipment | - | - | - |
| 35. Other assets | - | - | - |
| 36. Total Assets | <u>4,557</u> | <u>16,915</u> | <u>21,472</u> |
| LIABILITIES | | | |
| 37. Bank overdraft | - | - | - |
| 38. Creditors | - | - | - |
| 39. Borrowings | | | |
| a. Loans | - | - | - |
| b. Advances | - | - | - |
| c. Finance leases | - | - | - |
| 40. Provisions | | | |
| a. Tax equivalents | - | - | - |
| b. Dividend | - | - | - |
| c. Other | - | - | - |
| 41. Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> |
| 42. NET ASSETS COMMITTED | <u>4,557</u> | <u>16,915</u> | <u>21,472</u> |
| EQUITY | | | |
| 42. Accumulated surplus | | | 10,143 |
| 44. Asset revaluation reserve | | | 11,329 |
| 45. TOTAL EQUITY | | | <u>21,472</u> |
| Note to system assets: | | | |
| 46. Current replacement cost of system assets | | | 37,506 |
| 47. Accumulated current cost depreciation of system assets | | | (20,750) |
| 48. Written down current cost of system assets | | | <u>16,756</u> |

Berrigan Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2014

Administration ⁽¹⁾

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

Engineering and supervision ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

Impairment Losses (item 4d & 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

Aboriginal Communities Water and Sewerage Program (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

Non-residential charges ⁽²⁾ (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b Usage Charges.

Trade waste charges (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and 8d Re-inspection Fees.

Other income (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

Other contributions (items 12c and 13c of Special Schedules 3 and 5 respectively) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

Notes:

⁽¹⁾ Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2014

\$'000

| Asset Class | Asset Category | Estimated cost to bring up to a satisfactory standard ⁽¹⁾ | Required Annual Maintenance ⁽²⁾ | Actual Maintenance 2013/14 ⁽³⁾ | Written Down Value (WDV) ⁽⁴⁾ | Assets in Condition as a % of WDV ^{(4), (5)} | | | | |
|------------------|--|--|--|---|---|---|--------------|--------------|-------------|-------------|
| | | | | | | 1 | 2 | 3 | 4 | 5 |
| Buildings | Council Offices / Administration Centres | - | 7 | 2 | 1,429 | 0% | 100% | 0% | 0% | 0% |
| | Council Works Depot | 6 | 1 | 2 | 152 | 10% | 65% | 25% | 0% | 0% |
| | Council Public Halls | 22 | 11 | 7 | 4,581 | 0% | 80% | 20% | 0% | 0% |
| | Libraries | 26 | 11 | 10 | 2,982 | 95% | 5% | 0% | 0% | 0% |
| | Cultural Facilities | 16 | 20 | 25 | 3,976 | 3% | 90% | 5% | 2% | 0% |
| | Other Buildings | 3 | 6 | 6 | 558 | 50% | 40% | 10% | 0% | 0% |
| | Specialised Buildings | 62 | 54 | 62 | 4,435 | 10% | 60% | 30% | 0% | 0% |
| | sub total | 135 | 110 | 114 | 18,113 | 20.4% | 65.2% | 14.0% | 0.4% | 0.0% |
| Roads | Sealed Roads Surface | 56 | 550 | 580 | 7,465 | 91% | 9% | 0% | 0% | 0% |
| | Sealed Roads Structure | 61 | 100 | 100 | 59,594 | 73% | 27% | 0% | 0% | 0% |
| | Unsealed Roads | 36 | 50 | 50 | 11,592 | 0% | 100% | 0% | 0% | 0% |
| | Bridges | 5 | 5 | 5 | 3,359 | 100% | 0% | 0% | 0% | 0% |
| | Footpaths | 15 | 30 | 32 | 2,854 | 16% | 74% | 10% | 0% | 0% |
| | Kerb and Gutter | 54 | 80 | 84 | 8,067 | 24% | 70% | 6% | 0% | 0% |
| | Other Road Assets | - | - | - | 565 | 0% | 100% | 0% | 0% | 0% |
| | sub total | 227 | 815 | 851 | 93,496 | 59.9% | 39.2% | 0.8% | 0.0% | 0.0% |

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) as at 30 June 2014

\$'000

| Asset Class | Asset Category | Estimated cost to bring up to a satisfactory standard ⁽¹⁾ | Required Annual Maintenance ⁽²⁾ | Actual Maintenance 2013/14 ⁽³⁾ | Written Down Value (WDV) ⁽⁴⁾ | Assets in Condition as a % of WDV ^{(4), (5)} | | | | |
|-------------------------------------|-------------------|--|--|---|---|---|--------------|--------------|-------------|-------------|
| | | | | | | 1 | 2 | 3 | 4 | 5 |
| Network Water Supply Network | Mains | 500 | 200 | 200 | 12,152 | 5% | 40% | 55% | 0% | 0% |
| | Reservoirs | 100 | 50 | 50 | 4,000 | 60% | 40% | 0% | 0% | 0% |
| | Pumping Station/s | 50 | 20 | 20 | 1,000 | 20% | 60% | 20% | 0% | 0% |
| | Treatment | 200 | 300 | 300 | 7,385 | 10% | 60% | 30% | 0% | 0% |
| | Buildings | 50 | 24 | 24 | 1,000 | 0% | 80% | 20% | 0% | 0% |
| | Water Meters | 100 | 20 | - | 596 | 5% | 25% | 70% | 0% | 0% |
| | sub total | 1,000 | 614 | 594 | 26,133 | 15.2% | 47.6% | 37.2% | 0.0% | 0.0% |
| Sewerage Network | Mains | 1,300 | 50 | 50 | 9,983 | 0% | 20% | 80% | 0% | 0% |
| | Pumping Station/s | 100 | 150 | 150 | 2,000 | 0% | 25% | 75% | 0% | 0% |
| | Treatment | 200 | 245 | 250 | 3,172 | 0% | 20% | 80% | 0% | 0% |
| | Buildings | 10 | 50 | 14 | 181 | 0% | 0% | 100% | 0% | 0% |
| | sub total | 1,610 | 495 | 464 | 15,336 | 0.0% | 20.4% | 79.6% | 0.0% | 0.0% |

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) as at 30 June 2014

\$'000

| Asset Class | Asset Category | Estimated cost to bring up to a satisfactory standard ⁽¹⁾ | Required Annual Maintenance ⁽²⁾ | Actual Maintenance 2013/14 ⁽³⁾ | Written Down Value (WDV) ⁽⁴⁾ | Assets in Condition as a % of WDV ^{(4), (5)} | | | | |
|---------------------------------|-------------------------|--|--|---|---|---|---------------|--------------|-------------|-------------|
| | | | | | | 1 | 2 | 3 | 4 | 5 |
| Stormwater Drainage | Retarding Basins | 200 | 650 | 660 | 4,480 | 0% | 100% | 0% | 0% | 0% |
| | Outfalls | 50 | 25 | 22 | 1,152 | 0% | 100% | 0% | 0% | 0% |
| | Stormwater Conduits | 59 | 90 | 89 | 1,633 | 0% | 100% | 0% | 0% | 0% |
| | Inlet and Junction Pits | 52 | 70 | 69 | 245 | 0% | 100% | 0% | 0% | 0% |
| | Head Walls | 41 | 60 | 61 | 79 | 0% | 100% | 0% | 0% | 0% |
| | Outfall Structures | 66 | 85 | 88 | 88 | 0% | 100% | 0% | 0% | 0% |
| | Stormwater Converters | 15 | 10 | 8 | 94 | 0% | 100% | 0% | 0% | 0% |
| | sub total | 483 | 990 | 997 | 7,771 | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% |
| Open Space/ Recreational Assets | Swimming Pools | 170 | 32 | 30 | 5,766 | 0% | 80% | 20% | 0% | 0% |
| | Other | | | | | | | | | |
| | sub total | 170 | 32 | 30 | 5,766 | 0.0% | 80.0% | 20.0% | 0.0% | 0.0% |
| TOTAL - ALL ASSETS | | 3,625 | 3,056 | 3,050 | 166,615 | 38.2% | 45.9% | 15.8% | 0.0% | 0.0% |

Notes:

- (1). Satisfactory is defined as "satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate".
The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard.
This estimated cost should not include any planned enhancements (ie.to heighten, intensify or improve the facilities).
- (2). Required Annual Maintenance is "what should be spent to maintain assets in a satisfactory standard.
- (3). Actual Maintenance is what has been spent in the current year to maintain the assets.
Actual Maintenance may be higher or lower than the required annual maintenance due to the timing of when the maintenance actually occurs.
- (4). Written Down Value is in accordance with Note 9 of Council's General Purpose Financial Statements

(5). Infrastructure Asset Condition Assessment "Key"

| | | |
|---|------------------|---------------------------------------|
| 1 | Excellent | No work required (normal maintenance) |
| 2 | Good | Only minor maintenance work required |
| 3 | Average | Maintenance work required |

| | | |
|---|------------------|-----------------------------------|
| 4 | Poor | Renewal required |
| 5 | Very Poor | Urgent renewal/upgrading required |

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2014

| \$ '000 | Amounts | Indicator | Prior Periods | |
|--|----------------|-----------|---------------|--------|
| | 2014 | 2014 | 2013 | 2012 |
| Infrastructure Asset Performance Indicators Consolidated | | | | |
| 1. Building and Infrastructure Renewals Ratio | | | | |
| Asset Renewals (Building and Infrastructure) ⁽¹⁾ | <u>3,402</u> | 76.54% | 62.25% | 73.11% |
| Depreciation, Amortisation & Impairment | <u>4,445</u> | | | |
| 2. Infrastructure Backlog Ratio | | | | |
| Estimated Cost to bring Assets to a Satisfactory Condition | <u>3,625</u> | 0.02 | 0.05 | 0.05 |
| Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets | <u>167,129</u> | | | |
| 3. Asset Maintenance Ratio | | | | |
| Actual Asset Maintenance | <u>3,050</u> | 1.00 | 1.00 | 1.00 |
| Required Asset Maintenance | <u>3,056</u> | | | |
| 4. Capital Expenditure Ratio | | | | |
| Annual Capital Expenditure | <u>6,700</u> | 1.24 | 1.03 | 0.97 |
| Annual Depreciation | <u>5,405</u> | | | |

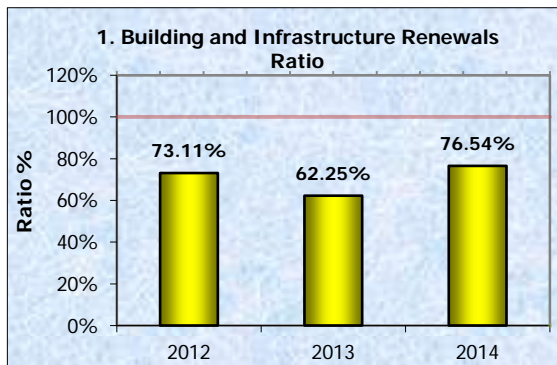
Notes

⁽¹⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building and infrastructure assets only.

⁽²⁾ Written down value

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2014



— Minimum 100.00%

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

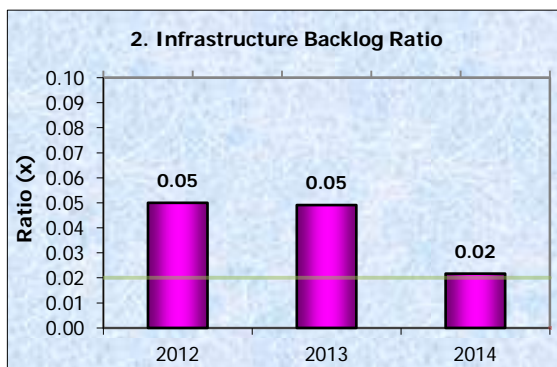
Purpose of Asset Renewals Ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on 2013/14 Result

2013/14 Ratio 76.54%

Large scale capital works were not required to be undertaken during, however over a 20 year span the council will comfortably meet the benchmark. The biggest ticket items would only expect to be replaced on a 50 year life span.



— Maximum .02

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

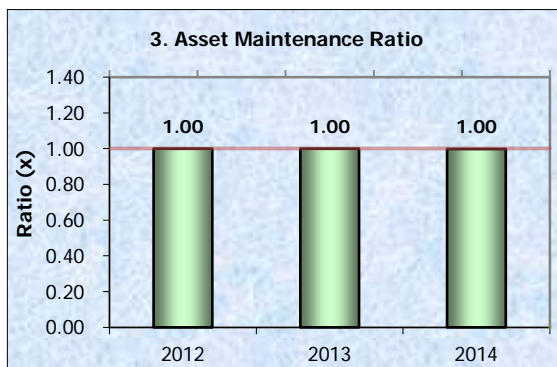
Purpose of Infrastructure Backlog Ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on 2013/14 Result

2013/14 Ratio 0.02 x

The overwhelming majority of asset conditions are fit for purpose, and meeting required device stands, and those that are not are scheduled for renewal in the next twelve months.



— Minimum 1.00

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

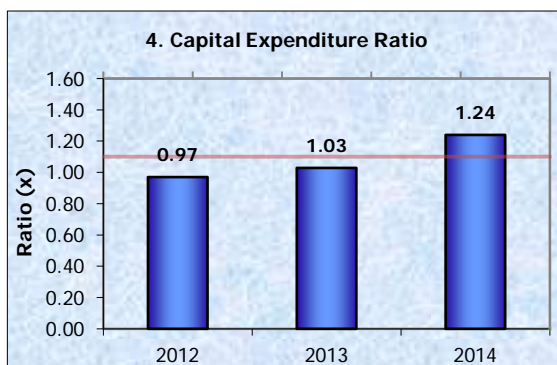
Purpose of Asset Maintenance Ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

Commentary on 2013/14 Result

2013/14 Ratio 1.00 x

Council performs all scheduled maintenance, and its program ensures it continues to meet its maintenance schedule.



— Minimum 1.10

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

Purpose of Capital Expenditure Ratio

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

Commentary on 2013/14 Result

2013/14 Ratio 1.24 x

Council continues to improve and maintain the service potential of its assets.

Berrigan Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2014

| \$ '000 | Water 2014 | Sewer 2014 | General ⁽¹⁾ 2014 |
|---|---------------|---------------|--------------------------------|
| Infrastructure Asset Performance Indicators By Fund | | | |
| 1. Building and Infrastructure Renewals Ratio | | | |
| <u>Asset Renewals (Building and Infrastructure)⁽¹⁾</u> | 22.18% | 1.64% | 98.55% |
| Depreciation, Amortisation & Impairment | | | |
| prior period: | 22.89% | 1.65% | 80.62% |
| 2. Infrastructure Backlog Ratio | | | |
| <u>Estimated Cost to bring Assets to a Satisfactory Condition</u> | | | |
| Total value ⁽³⁾ of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets | 0.04 | 0.10 | 0.01 |
| prior period: | 0.03 | 0.06 | 0.05 |
| 3. Asset Maintenance Ratio | | | |
| <u>Actual Asset Maintenance</u> | | | |
| Required Asset Maintenance | 0.97 | 0.94 | 1.02 |
| prior period: | 1.00 | 1.00 | 1.00 |
| 4. Capital Expenditure Ratio | | | |
| <u>Annual Capital Expenditure</u> | | | |
| Annual Depreciation | 0.40 | 0.48 | 1.46 |
| prior period: | 0.63 | 0.12 | 1.19 |

Notes

⁽¹⁾ General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

⁽²⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building and infrastructure assets only.

⁽³⁾ Written down value

Berrigan Shire Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2014

| \$'000 | Actual ⁽¹⁾ 13/14 | Forecast ⁽³⁾ 14/15 | Forecast ⁽³⁾ 15/16 | Forecast ⁽³⁾ 16/17 | Forecast ⁽³⁾ 17/18 | Forecast ⁽³⁾ 18/19 | Forecast ⁽³⁾ 19/20 | Forecast ⁽³⁾ 20/21 | Forecast ⁽³⁾ 21/22 | Forecast ⁽³⁾ 22/23 | Forecast ⁽³⁾ 23/24 |
|--|--------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| (i) OPERATING BUDGET | | | | | | | | | | | |
| Income from continuing operations | 18,913 | 17,907 | 18,182 | 18,527 | 18,888 | 19,254 | 19,706 | 20,173 | 20,650 | 21,141 | 21,635 |
| Expenses from continuing operations | 18,686 | 16,475 | 16,864 | 17,387 | 17,835 | 18,337 | 18,843 | 19,373 | 19,907 | 20,467 | 21,033 |
| Operating Result from Continuing Operations | 227 | 1,432 | 1,318 | 1,140 | 1,053 | 917 | 863 | 800 | 743 | 674 | 602 |
| (ii) CAPITAL BUDGET | | | | | | | | | | | |
| New Capital Works ⁽²⁾ | 1,372 | - | - | - | - | - | - | - | - | - | - |
| Replacement/Refurbishment of Existing Assets | 9,760 | 7,825 | 7,183 | 6,205 | 6,420 | 4,841 | 4,970 | 7,295 | 5,230 | 6,607 | 5,075 |
| Total Capital Budget | 11,132 | 7,825 | 7,183 | 6,205 | 6,420 | 4,841 | 4,970 | 7,295 | 5,230 | 6,607 | 5,075 |
| Funded by: | | | | | | | | | | | |
| - Loans | - | 1,630 | - | - | - | - | - | - | - | - | - |
| - Asset sales | 181 | 305 | 467 | 351 | 400 | 344 | 225 | 264 | 319 | 299 | 266 |
| - Reserves | 181 | 3 | 252 | 246 | 143 | 151 | 161 | 171 | 181 | 192 | 204 |
| - Grants/Contributions | 6,746 | 2,175 | 2,277 | 2,195 | 2,171 | 1,372 | 1,475 | 2,175 | 2,176 | 2,178 | 2,180 |
| - Recurrent revenue | 4,024 | 3,712 | 4,187 | 3,413 | 3,706 | 2,974 | 3,109 | 4,685 | 2,554 | 3,938 | 2,425 |
| - Other | - | - | - | - | - | - | - | - | - | - | - |
| | 11,132 | 7,825 | 7,183 | 6,205 | 6,420 | 4,841 | 4,970 | 7,295 | 5,230 | 6,607 | 5,075 |

Notes:

(1) From 13/14 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) Financial projections should be in accordance with Council's Integrated Planning and Reporting framework.

Berrigan Shire Council

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2015

| \$'000 | | Calculation 2013/14 | Calculation 2014/15 |
|---|-----------------|------------------------|------------------------|
| Notional General Income Calculation ⁽¹⁾ | | | |
| Last Year Notional General Income Yield | a | 4,561 | 4,561 |
| Plus or minus Adjustments ⁽²⁾ | b | (150) | 42 |
| Notional General Income | c | 4,411 | 4,603 |
| Permissible Income Calculation | | | |
| Special variation percentage ⁽³⁾ | d | | |
| or Rate peg percentage | e | 3.40% | 2.30% |
| or Crown land adjustment incl. rate peg percentage | f | | |
| less expiring Special variation amount | g | - | - |
| plus Special variation amount | h = c x d | - | - |
| or plus Rate peg amount | i = c x e | 150 | 106 |
| or plus Crown land adjustment and rate peg amount | j = c x f | - | - |
| sub-total | k = (c+g+h+i+j) | 4,561 | 4,709 |
| plus (or minus) last year's Carry Forward Total | l | - | 1 |
| less Valuation Objections claimed in the previous year | m | - | (1) |
| sub-total | n = (l + m) | - | (0) |
| Total Permissible income | o = k + n | 4,561 | 4,709 |
| less Notional General Income Yield | p | 4,561 | 4,709 |
| Catch-up or (excess) result | q = o - p | (0) | (0) |
| plus Income lost due to valuation objections claimed ⁽⁴⁾ | r | 1 | 1 |
| less Unused catch-up ⁽⁵⁾ | s | - | - |
| Carry forward to next year | t = q + r - s | 1 | 1 |

Notes

- ¹ The Notional General Income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- ² Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called "supplementary valuations" as defined in the Valuation of Land Act 1916.
- ³ The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- ⁴ Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- ⁵ Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.

SPECIAL SCHEDULE NO. 9 - INDEPENDENT AUDITORS REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015

Report on Special Schedule No. 9

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule No. 9) of Berrigan Shire Council for the year ending 30 June 2015.

Responsibility of Council for Special Schedule No. 9

The Council is responsible for the preparation and fair presentation of Special Schedule No. 9 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No. 22. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule No. 9 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on Special Schedule No. 9 based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether Special Schedule No. 9 is free from material misstatement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule No. 9. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule No. 9, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule No. 9.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule No. 9 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, Special Schedule No. 9 of Berrigan Shire Council for 2014/15 is properly drawn up in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

Basis of Accounting

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of Council's total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose.



P.P. Delahunty

Partner

Richmond Sinnott & Delahunty

Dated at Berrigan this 15th day of October 2014



Quarterly Management Report

Q1, 2014/2015






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Reading this report

The traffic light review format provides a visual update on the status of Council’s Annual Operational Plan and Council’s progress toward full implementation of its 4-year Delivery Program. It should be read in accordance with the following key:

Key



| | | | | |
|---|---|---|---|---|
|  |  |  |  |  |
| Complete | On Target | Not on Target | Past Due | No Status / Deferred |

Additional information in the Delivery Program and Operational Plan Performance Review and Progress Report includes:

1. A Year to Date (YTD) assessment by the responsible Council Officer of progress toward completion and or the achievement of the set target
2. Comments from the Responsible Council Officer highlighting service achievements and or the challenges relevant to the Council operation and action being reported and its status.

Sustainable Natural and Built Landscapes


Support sustainable use of our natural resources and built landscapes






| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|---|-------------|---|-----------------------------|--|----------|---|---|
| 1.1.1 | Coordinate strategic land-use planning and effective development assessment and control | 1.1.1.1 | Create a Development Control Plan (DCP) to support the Local Environment Plan | Development Manager | DCP contains detailed provisions and guidelines to give effect to aims and objectives of LEP in facilitating permissible development | 100% |  | Report presented to October Council meeting for adoption |
| 1.1.1 | Coordinate strategic land-use planning and effective development assessment and control | 1.1.1.2 | Develop land-use strategy | Development Manager | Land-use strategy is developed | 75% | | Review delayed due to staffing issues |
| 1.1.1 | Coordinate strategic land-use planning and effective development assessment and control | 1.1.1.3 | Process and approve / refuse development applications in accordance with relevant legislation, codes and policies | Development Manager | Effective and timely assessment of development applications | 25% | | Processing of applications continuing in a timely manner |
| 1.1.2 | Enhance the visual amenity, heritage and liveability of our communities | 1.1.2.1 | Continue Annual Heritage Grants Program | Development Manager | Enhancement of the conservation value of heritage items | 20% | | Advertising underway calling for applications - closing 31 October 2014 |
| 1.1.2 | Enhance the visual amenity, heritage and liveability of our communities | 1.1.2.2 | Commence rolling program of works – town entrances | Director Technical Services | Improved visual amenity and attractiveness of our towns and major town entrances | 25% |  | 1st quarter actions complete. Consultant draft report being prepared |



Retain the diversity and preserve the health of our natural landscapes and wildlife

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|---|-------------|---|---------------------|---|----------|--------|---|
| 1.2.1 | Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife | 1.2.1.1 | Contribute to Central Murray County Council | Development Manager | County Council delivery of the Shire's weed eradication and control program/s | 25% | | Weed spraying continuing. Spraying of road shoulders for weeds/fire breaks completed. |
| 1.2.1 | Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife | 1.2.1.2 | Participation in roadside vegetation enhancement projects | Development Manager | Enhanced bio-diversity in linear reserves | 90% | | RAMROC RVIP almost complete. Signage to be erected. Council has entered into a Property Vegetation Plan in conjunction with M Hawkins for the enhancement of vegetation along Oaklands Road and adjoining property. |

Connect and protect our communities



| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|---|-------------|---|-----------------------------|---|----------|---|---|
| 1.3.1 | Coordinate flood levee, Council road network and stormwater asset management and planning | 1.3.1.1 | Develop and implement asset management plans which maintain a balance between improving and maintaining flood levees, stormwater, Council roads, paths and trails | Director Technical Services | Service levels met as set out in adopted Asset Management Plans | 25% |  | Asset Management Plans currently up to date |

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|---|-------------|--|-----------------------------|--|----------|---|--|
| 1.3.1 | Coordinate flood levee, Council road network and stormwater asset management and planning | 1.3.1.2 | Design, construct and maintain stormwater systems that safely capture and remove water | Director Technical Services | Service levels met as set out in adopted Storm water Asset Management Plan | 25% |  | Quarter 1 objectives have been met. Design and public consultation to commence for new projects Q2. |
| 1.3.1 | Coordinate flood levee, Council road network and stormwater asset management and planning | 1.3.1.3 | Design, construct and maintain flood protection network | Director Technical Services | A flood levee protection network that prevents inundation of Tocumwal and Barooga from recognized flood levels | 25% |  | Works progressing in line with management plan |
| 1.3.1 | Coordinate flood levee, Council road network and stormwater asset management and planning | 1.3.1.4 | Continue remediation Tocumwal Foreshore Levee | Director Technical Services | Remediation works prevents inundation of Tocumwal from recognized flood levels | 25% |  | Maintenance works carried out. Waiting for receipt of NSW Public Works audit report to determine future works required |
| 1.3.1 | Coordinate flood levee, Council road network and stormwater asset management and planning | 1.3.1.5 | Maintain the safety of Council roads and walkways | Director Technical Services | Asset Management Plan identified service levels and standards are met | 25% |  | Maintenance works carried out as required in accordance with adopted asset management plan |
| 1.3.1 | Coordinate flood levee, Council road network and stormwater asset management and planning | 1.3.1.6 | Exercise delegated functions Road Act 1993 | Director Technical Services | Local roads are managed in accordance with the Act | 25% |  | Delegated functions exercised as required |


| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|---|-------------|--|------------------------|--|----------|---|---------|
| 1.3.2 | Manage landfill, recycling and waste disposal | 1.3.2.1 | Reduce waste in landfill | Environmental Engineer | Develop a local waste management strategy that identifies waste diversion targets and realistic benchmarks | 20% |  | |
| 1.3.2 | Manage landfill, recycling and waste disposal | 1.3.2.2 | Deliver township garbage collection and street cleaning services | Environmental Engineer | Instigate & manage a waste collection contract to ensure garbage collection | 25% |  | |






Good Government





Berrigan Shire 2023 objectives and strategies inform Council planning and community led projects

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|---|---|--|----------|---|--|
| 2.1.1 | Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023 | 2.2.1.1 | Promote and support the engagement of Shire residents, local business and agencies in the development, implementation and review of Berrigan Shire 2023 | Strategic and Social Planning Coordinator | Increase in resident, local business and other agencies participation in opportunistic and targeted engagement | 25% |  | |
| 2.1.1 | Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023 | 2.2.1.2 | Conduct community satisfaction survey January to March 2015 | Director Corporate Services | No reduction in resident and business satisfaction rating | 0% |  | Not yet commenced. Work needs to start in November on questions etc. |

Ensure effective governance by Council of Council operations and reporting





| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|---|-------------|---|-----------------|--|----------|---|---------|
| 2.2.1 | Meet legislative requirements for Council elections, local government and integrated planning and reporting | 2.2.2.01 | Provide facilities and support including financial to elected Council | General Manager | The leadership skills, experience and knowledge of Councillors is used | 25% |  | |





| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|--|-----------------------------|---|----------|---|---|
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.02 | Implement and further develop the Berrigan Shire Integrated Management System | Enterprise Risk Manager | Standardised documentation and review of Council operations | 50% |  | IMS Manual of Procedures is in draft format and sitting with the GM, DTS and DCS for review prior to forwarding to the management group for feedback. |
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.03 | Coordinate Council investments, financial management financial operations and processing | Finance Manager | Effective management of Council investments and finances | 25% |  | External Audit completed 23/24th September |
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.04 | Delivery responsive customer service | Director Corporate Services | Customers satisfied by Council response | 25% |  | Customer service training for most contact staff delivered in September 2014. Work on rewriting customer service standards etc. progressing. |
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.05 | Manage human resource and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2013-2017 | Director Corporate Services | A workforce with the competencies needed to implement the Shire's 4-year Delivery Program | 25% |  | Progressing |
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.06 | Provide information technology and associated support for Council operations in line with Information Technology Action Plan | Finance Manager | Efficient operation of Information Technology Systems supporting other Council Services | 20% |  | New computers rolled out, older computers re-imaged and re-purposed |



| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|---|-----------------------------|--|----------|---|---|
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.07 | Coordinate the delivery and management of Shire records and communications | Director Corporate Services | Effective records management system | 25% |  | Improvements to document control systems continuing. Records Management may need reviewing, especially Electronic Records |
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.08 | Maintain and sustainably re-develop existing infrastructure and community assets | Director Corporate Services | Council owned community infrastructure and assets are sustainably maintained and developed | 25% |  | Berrigan Sportsground "Red Shed" replaced. Finley Recreation Reserve project completed. |
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.09 | Coordinate and manage maintenance and renewal of Council plant and equipment | Director Technical Services | Ongoing maintenance and renewal of Council plant and equipment | 25% |  | Plant maintained as required. Plant items are replaced as per plant replacement program. |
| 2.2.2 | Council operations support ethical, transparent and accountable corporate governance | 2.2.2.10 | Coordinate the ongoing review and development of Council and Operational procedures | Director Corporate Services | Regular review and update of Council Policies and associated Operational Procedures | 25% |  | Policy update continuing - new policies on pool supervision, local approvals etc. adopted. |

Supported and Engaged Communities



Create safe, friendly and accessible communities




| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|---|-------------|--|---|---|----------|---|--|
| 3.1.1 | Build communities that are home to more families and young people | 3.1.1.1 | Support and promote the healthy development and wellbeing of children and young people | Director Corporate Services | Local projects and programs are established to support and promote the healthy development and wellbeing of children and young people | 25% |  | Holiday programs for schools successful. |
| 3.1.1 | Build communities that are home to more families and young people | 3.1.1.2 | Deliver on behalf of the funder Shire based Early Childhood Intervention Services | Director Corporate Services | Local delivery of Early Childhood Intervention Services | 25% |  | Service funded to extend service to Urana Shire. New staff member to be employed this quarter. |
| 3.1.1 | Build communities that are home to more families and young people | 3.1.1.3 | Develop Children and Families Strategy | Strategic and Social Planning Coordinator | Local projects and services support the attraction and retention of families and young people | 0% |  | |
| 3.1.2 | Facilitate all age healthy lifestyles and ageing in place | 3.1.2.1 | Provide on behalf of the funder integrated in-home services and support to frail, aged, and disabled residents | Director Corporate Services | Local delivery of Home and Community Care Services | 25% |  | Council has resolved to divest services and appointed preferred partner. Service continuing to operate as per normal until then. |


| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|--|---|--|----------|---|--|
| 3.1.2 | Facilitate all age healthy lifestyles and ageing in place | 3.1.2.2 | Implement Liveability and Healthy Ageing Strategy | Strategic and Social Planning Coordinator | Council facilities and services support older residents health, mobility and their economic / social participation in community life | 25% |  | Live Well in Berrigan Community Resource Guide - developed and with final proofs with the printer |
| 3.1.2 | Facilitate all age healthy lifestyles and ageing in place | 3.1.2.3 | Provide recreation facilities which support active lifestyle and ageing place | Director Corporate Services | Council recreation facilities support active lifestyle and ageing place | 25% |  | Progressing |
| 3.1.3 | Strengthen the inclusiveness and accessibility of our community | 3.1.3.1 | Promote the social and economic wellbeing of Shire residents through social planning and community development activities | Strategic and Social Planning Coordinator | Annual program of social planning and community development activities implemented | 25% |  | |
| 3.1.4 | Coordinate and facilitate the delivery of potable water, public health and safety services | 3.1.4.1 | Ensure potable water and sewer network is safe and functional | Environmental Engineer | Water and Sewer networks are managed to maximise operational functions | 25% |  | |
| 3.1.4 | Coordinate and facilitate the delivery of potable water, public health and safety services | 3.1.4.2 | Monitor, control and report upon environmental contaminants and public health hazards - water, fire, refuse, buildings and air | Development Manager | Safer and healthier communities | 25% | | Food premises inspections undertaken. Fire safety measures for all commercial/industrial premises being implemented. |

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|---|-----------------------------|--|----------|---|--|
| 3.1.4 | Coordinate and facilitate the delivery of potable water, public health and safety services | 3.1.4.3 | Coordinate and facilitate local emergency management committee | Director Technical Services | Committee coordinated and facilitated | 25% |  | All meetings scheduled for quarter 1 have been held. |
| 3.1.4 | Coordinate and facilitate the delivery of potable water, public health and safety services | 3.1.4.4 | Develop and maintain local cemeteries and associated infrastructure | Director Corporate Services | Cemeteries progressively developed to meet demand. Routine maintenance conducted | 25% |  | Progressing. A review of the Cemeteries Policy will start in Jan 2015. |
| 3.1.4 | Coordinate and facilitate the delivery of potable water, public health and safety services | 3.1.4.9 | Control and promote responsible ownership of companion animals | Development Manager | Negative impacts & disturbance caused by companion animals reduced | 25% | | Continuing. |

Support community engagement through life-long learning, culture and recreation




| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|--|-----------------------------|--|----------|---|--|
| 3.2.1 | Provide opportunities for life-long learning, cultural expression and recreation | 3.2.1.01 | Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 - 2018 | Library Manager | A Library Service meeting the needs of its community | 100% |  | Library Strategic Plan consultation and preparation complete - pending Council adoption in October. New Library Cards implemented. |
| 3.2.1 | Provide opportunities for life-long learning, cultural expression and recreation | 3.2.1.02.2 | Implement Council Volunteer Strategy and Action Plan 2012 - 2016 | Director Corporate Services | Volunteers engaged and retained | 0% |  | |

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|---|-----------------------------|---|----------|---|---|
| 3.2.1 | Provide opportunities for life-long learning, cultural expression and recreation | 3.2.1.02.3 | Lead strategic management of recreation and open space assets and facilities | Director Corporate Services | Strategic management of recreation and open space assets and facilities | 25% |  | Capital works completed at Finley Recreation Reserve. Upgrade of cricket nets at Berrigan Recreation Reserve. Grant applications for netball facilities submitted for Berrigan and Tocumwal. New early childhood play area to be installed at Barooga. Strategic plans still need to be developed for halls and recreation reserves |
| 3.2.1 | Provide opportunities for life-long learning, cultural expression and recreation | 3.2.1.2.4 | In accordance with Asset Management Plans – plan the development and renewal of recreation and open space assets and facilities | Director Corporate Services | Grant opportunities maximised | 25% |  | Capital works completed at Finley Recreation Reserve. Upgrade of cricket nets at Berrigan Recreation Reserve. Grant applications for netball facilities submitted for Berrigan and Tocumwal. New early childhood play area to be installed at Barooga. |
| 3.2.1 | Provide opportunities for life-long learning, cultural expression and recreation | 3.2.1.3 | Financially contribute to and support South West Arts programs and activities | Director Corporate Services | South West Arts delivery of Shire based Arts program/s and activities | 25% |  | Funding provided to SWA. Partnered with SWA on Faces of the South West Project |





| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|--|---|---|----------|---|---------|
| 3.2.2 | Facilitate and partner with local communities in the development of township plans | 3.2.2.1 | Coordinate and align community projects and activities with township plans | Strategic and Social Planning Coordinator | Increased resident engagement in town plan development and implementation | 25% |  | |



Diverse and Resilient Business

Invest in local job creation, retention and innovation






| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|--|------------------------------|--|----------|---|---------|
| 4.1.1 | Identify opportunities for strategic investment and job creation | 4.1.1.1 | Support the development of Agriculture Industry | Economic Development Officer | Diverse and sustainable Agriculture Industry | 0% |  | |
| 4.1.1 | Identify opportunities for strategic investment and job creation | 4.1.1.2 | Support collaborative planning, shared resourcing in local industry and promotion of business and development projects | Economic Development Officer | Council facilitation of industry networks / collaborative projects and shared resourcing | 20% |  | |
| 4.1.1 | Identify opportunities for strategic investment and job creation | 4.1.1.3 | In conjunction with local business and employers develop an innovative industry and local skills retention and employment prospectus | Economic Development Officer | Industry groups, potential employers and local business have relevant information on industries and local skills | 25% |  | |


Strengthen and diversify the local economy

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|--|------------------------------|--|----------|---|---------|
| 4.2.1 | Partner with government and industry to renew and promote the development of the Shire's economic assets | 4.2.1.1 | Develop and implement Berrigan Shire Economic Development Plan | Economic Development Officer | Economic Development Plan developed | 25% |  | |
| 4.2.1 | Partner with government and industry to renew and promote the development of the Shire's economic assets | 4.2.1.2 | Develop and implement action plan to promote business opportunities, location advantages and competitiveness of Tocumwal Aerodrome and its industrial precinct | Economic Development Officer | Action Plan completed and prospectus developed | 20% |  | |
| 4.2.1 | Partner with government and industry to renew and promote the development of the Shire's economic assets | 4.2.1.3 | Lobby NSW Parks for investment in the enhancement of facilities and signage in and around National and Regional Parks | Economic Development Officer | Upgraded signage and facilities National Parks | 0% |  | |
| 4.2.2 | Support local enterprise through economic development initiatives | 4.2.2.1 | Facilitate the operation of vibrant business support groups within the Shire | Economic Development Officer | | 20% |  | |





| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|---|------------------------------|--|----------|---|---------|
| 4.2.3 | Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications | 4.2.3.1 | Host Business and Environment Awards during business week | Economic Development Officer | Local business is recognised by nominations and Award attendance | 0% |  | |
| 4.2.3 | Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications | 4.2.3.2 | Consider proposal that Council financially support engagement of Executive Officer to assist Chambers / Business groups | Economic Development Officer | Local Chambers and Business groups will have additional resource for recruitment and project management activities | 10% |  | |


Diversify and promote local tourism

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|---|------------------------------|---|----------|---|----------------------------------|
| 4.3.1 | Implement the Berrigan Shire Visitor Events Plan | 4.3.1.1 | Convene and facilitate the Berrigan Shire Events Coordinating Committee | Economic Development Officer | Strategic support for and allocation of event funding | 10% |  | |
| 4.3.1 | Implement the Berrigan Shire Visitor Events Plan | 4.3.1.2 | Provide support to event proponents and organisers. | Economic Development Officer | Increase in the number of successful events, proponents and organisers. Increased attendance local events | 25% |  | |
| 4.3.1 | Implement the Berrigan Shire Visitor Events Plan | 4.3.1.3 | Facilitate use of Tocumwal Aerodrome for aviation and other events | Director Technical Services | Maintain the Tocumwal Aerodrome Management Plan and approve events in compliance with same | 25% |  | Aerodrome operating as expected. |
| 4.3.2 | Partner regional Tourism Boards | 4.3.2.1 | Maintain membership and benefit of regional tourism boards to increase local visitation and economic activity | Economic Development Officer | Regional and interstate marketing and promotion of Shire's tourism products and services | 25% |  | |
| 4.3.2 | Partner regional Tourism Boards | 4.3.2.2 | Develop and implement the Berrigan Shire Tourism Strategy and Action Plan 2014 - 2018 | Economic Development Officer | Stronger local tourism industry | 25% |  | |

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|---------------------------------|-------------|--|------------------------------|---------------------------------|----------|---|---------|
| 4.3.2 | Partner regional Tourism Boards | 4.3.2.3 | Encourage and support local tourism body / operator activities which, foster and promote increased local tourism industry growth and development | Economic Development Officer | Stronger local tourism industry | 25% |  | |

Connect local, regional and national road, rail and aviation infrastructure

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|--|------------------------------|--|----------|---|--|
| 4.4.1 | Develop and promote Berrigan Shire regional transport and freight infrastructure | 4.4.1.1 | Develop design concept, and investment case, to improve traffic entry and egress to, and within precinct, and storage areas, and associated infrastructure at Tocumwal | Economic Development Officer | Increased use of Tocumwal inter-modal facility | 50% |  | Fixing Country Roads Application EOI submitted |
| 4.4.1 | Develop and promote Berrigan Shire regional transport and freight infrastructure | 4.4.1.2 | Locate sources of funds for investment into facility | Economic Development Officer | Increased use of Tocumwal inter-modal facility | 25% |  | |
| 4.4.1 | Develop and promote Berrigan Shire regional transport and freight infrastructure | 4.4.1.3 | Lobby for upgrade of rail facilities, associated with Tocumwal rail line incl. line to Shepparton and Melbourne Ports | Economic Development Officer | Increased use of Tocumwal inter-modal facility | 0% |  | |
| 4.4.1 | Develop and promote Berrigan Shire regional transport and freight infrastructure | 4.4.1.4 | Participate actively in efforts to upgrade Newell Highway and Midland Murray Valley highways particularly the Shepparton bypass | Economic Development Officer | Increased use of Tocumwal inter-modal facility | 0% |  | |

| DP Action Code | DP Strategic Objective | Action Code | OP Action | Responsibility | What will be the result? | Progress | Status | Comment |
|----------------|--|-------------|--------------------------------|-----------------------------|--|----------|---|---------------------------------|
| 4.4.1 | Develop and promote Berrigan Shire regional transport and freight infrastructure | 4.4.1.5 | Operate the Tocumwal Aerodrome | Director Technical Services | Operated in accordance with CASA regulations and Tocumwal Aerodrome Management Plan. | 25% |  | Aerodrome operating as expected |



3rd October 2014

To whom it may concern,

After having spoken to Mr Greg Ryan the CEO of the Barooga Sports Club, on behalf of the Tocumwal Golf Club, I would like to express our full support for the concept of Country Week Golf being developed by the Barooga Sports Club. We believe that this concept has great merit and we encourage the Berrigan Shire Council to invest in this initiative. We can see great value and growth in this concept and believe it has the potential to be very beneficial to the Shire area.

Kind Regards

Anton Noble

General Manager



Major Event Funding Application Form

Information provided in this application will be used to determine Council funding.
Applications will be assessed by the Events Committee.

Part One – Details of Group/Organisation Making Application

1.1 Group/Organisation Details

Name of Group/Organisation: Cobram Barooga Golf club Committee

Address of Group/Organisation: .Golf Course Rd Barooga NSW 3644

1.2 Contact Details

Name: Barry Kennedy, Committee Member or Wayne Gould, Club Captain

Position:

Postal Address: Collie Street Barooga NSW 3644.....

Telephone No. B/H and AH Barry Kennedy 03 5873 4798

B/H and AH Wayne Gould 03 5872 1866.....

Fax No.:

Email address: barrysue_9@hotmail.com

1.3 Proof of Incorporation

Does the group or organisation have legal status of organisation (Incorporated, Association)?

Please tick appropriate box and provide registration number and date of establishment:

Yes Registration Number:.....

Date of Establishment:.....

No

1.4 What is your Group/Organisation GST status? (Please tick one box below)

- No ABN and not registered for GST (please attach a Statement by Supplier).
- ABN but not registered for GST (please attach a copy of the ABN Certificate).
- ABN and registered for GST (please attach a copy of the ABN Certificate).
- Currently applying for ABN/GST registration (when received Council will require this information before funding can be made).
- Section 355 Committee of Berrigan Shire Council.

1.5 Provide a brief description of nature and objectives of the group or organisation.

.....The Cobram Barooga Golf Club Committee is responsible for competitions and the betterment of the Club for the benefit of members and the community. The Committee is elected by the members and is the liaison to between the playing members and the Board. The committee objectives include bringing new events to the region and promoting golf as a skill for life.

.....

.....

Part Two – Event Overview



Major Event Funding Application Form

2.1 Event Title

.....Cobram Barooga Country Golf Week

2.2 Event Description (Briefly describe the proposed event in one or two sentences)

.....Country Golf Week is a new teams event run over 5 days. Teams of 4 players will include Golf Club Professionals – part of the criteria for the event is that each team can only contain one local player.

.....

.....

.....

2.3 Location of Event (Address)

.....Year 1 – Cobram Barooga Golf Club. Year 2 Cobram Barooga Golf Club and Tocumwal Golf Club. Year 3 Cobram Barooga, Tocumwal and Berrigan or Finley Golf Club.....

2.4 Event Start Date: ...01... / 08./15

Finish Date: .06..... / 08.. / 15

2.5 Has the event been held in previous years? If so, how many years?

No, New event

.....

2.6 Please specify any other assistance (financial and in-kind) that has been provided to the group or organisation by Council over the past three years and for which project/event.

.....Nil.....

2.7 Has a representative of the group met with Council staff before lodging this application?

Yes Staff information: Merran Socha

.....

No

2.8 How many people are expected to attend this event?

.....Year 1 140 competitors plus partners, by Year 3 we are expecting in excess of 240 competitors plus partners.

2.9 How did you estimate this number? (please provide any evidence from previous events)

.....The estimate is based on 35 teams competing. Preliminary discussions have taken place with a number of Golf Clubs and Golf Professional who have indicated positive feedback on the structure of the event and a willingness to support such an event.

.....

.....



Major Event Funding Application Form

Part Three – Project Funding Assessment Criteria

It is important that all sections are completed to assist the Committee in their assessment, and that your responses target the assessment criteria contained in the Funding Guidelines. Attach additional pages if required.

3.1 Event Rationale

What is the main objective of holding this event?

The CBGCC was made aware, through Darrell Bowden, that the Berrigan Shire Combined Chambers group was wanting to develop a large sporting event for Berrigan Shire. The CBGCC believe that they are probably in the best position, knowledge wise, to develop this sort of event however we have determined to take a strategic approach in the development and start small with the vision to grow the event year on year.

The committee is aware that to build a new golf event it has to be different and target players who are in position to travel to an event of significance. We have conducted some focus group sessions to determine where the gaps are in Golf competitions on offer and that is how we have arrived at this new concept. There is nothing like this competition being run anywhere in Australia.

The key objective of this event is to profile the incredible golfing (and other sporting) facilities available in this region and to provide **economic benefit to the towns of Berrigan Shire at a traditionally quiet time of year**. Golfers will traditionally travel with non-playing partners and this event will target a high yield market of employed people who will take a weeks annual leave to compete in a tournament.

Golf Victoria has already sanctioned the event which is a big step for a first time event. The committees vision for the event is that it is not just a regionally recognised event but that it will become an event of State significance.

3.2 Event Stakeholders

Please list all stakeholders that will be involved in staging the event, including task/s or role.

| | |
|---|--|
| | |
| Barooga, Tocumwal and Cobram Accommodation Operators | All accommodation operators have agreed to offer special accommodation rates to competitors |
| Golf Victoria | Sanctioned the event for 2015. Provide timing and scoring facilities |
| Outside suppliers | Sponsorship and Expo at the event |
| PGA | Golf Club professionals to market the event |

3.3 Organisation Background

Please provide examples of previous events staged by your group or organisation

..Cobram Barooga Seniors Tournament has been run for 10 years and is a Golf Victoria sanctioned event. In 2014 the event was credited as a National event and attracted 234 competitors.

Melbourne Cup Tournament

NSW Veterans Tournament

Legacy Golf Day

Stuart Appleby Junior Masters

Australian Auto Challenge Sectional Final

.....

3.4 Funding Requested from Council

Amount \$ 5000.00

Please explain what the funding will be used for?

The funds will be used to market the event through a specific internet program developed with iseekgolf.com.au, TV (Fox Sports) Golf Show and a direct mail campaign.

.....



Major Event Funding Application Form

3.5 Event Plan

Please provide a clearly identified project plan including event stages, action dates and responsibilities.

| <i>Event Stage</i> | <i>Completion Date</i> | <i>Responsibility</i> | <i>Comments</i> |
|---|------------------------|----------------------------|-----------------------------|
| Develop concept | June July 2014 | CBGC Sub committee | Passed committee July 2014 |
| Event and date sanctioned by Golf Victoria | August 2014 | As above | Passed a GV August meeting |
| Develop Communication plan | Oct/Nov 2014 | As above | Work in progress |
| Sign off on prize money and trophies for the event | August 2014 | CBGC Committee | Passed at August Meeting |
| Production of Event posters, entry forms etc. | November 2014 | Sporties Meeting | Work in progress |
| Compile target database | January 2015 | CBGC and Tocumwal Pro shop | |
| Develop sponsorship prospectus and approach potential clients | Nov/Dec 2014 | CBGC Sub committee | Outside of region suppliers |
| Contact accommodation providers | Oct. 2014 | As above | Completed |
| Meet with Tocumwal Golf Club – Partner | August 2014 | As above | Completed |
| Program for the event | August 2014 | As above | Completed |
| Marketing plan | November 2014 | Sporties Marketing dept. | |
| | | | |
| | | | |
| | | | |
| | | | |

3.6 Economic Impact

Estimated number of visitors from outside the Berrigan Shire:..140 competitors plus partners – average spend per day inclusive of accommodation, meals, entry fees and on costs \$240.00. Estimated input into the community by the event is \$336,000.00.....

Estimated number of visitors from inside the Berrigan Shire:.....20 as numbers are being limited

How do you propose to attract visitation to the event?

The event will be advertised heavily to specific target markets that are easily identified. We will also do some generic marketing of golf in the region on Fox Sports Golf Show to develop interest in the event from outside the State.....

What economic opportunities will the event provide in terms of local shopping, dining or accommodation?

....The event has been structured to give the competitors ample free time and they are well known as shoppers. The Sunday meet and greet will be used to showcase what else is on offer in the region. The event is offering accommodation operators 5 consecutive business nights during a normally quiet time of the year.

3.7 Marketing and Promotion

List the activities that you will undertake to market and promote the event (how, when and through which mediums), identify who you are trying to attract by the activity (age, geographic location, special interest group), and how much each will cost. Enter total cost under Expenses “Advertising” in Section 4.1 Program Budget.

| <i>Dates</i> | <i>Advertising medium (Print, TV, radio, internet, etc.)</i> | <i>Advertising reach (e.g. circulation, no. of flyers, no. of adverts, etc.)</i> | <i>Scope</i> | <i>Est. Cost</i> |
|--------------------------|--|--|----------------------------|------------------|
| e.g. 21/07/11 – 21/08/11 | Radio – StarFM, | 60 x 15 sec ads | Wodonga, Shepparton, Wagga | \$2,500.00 |



Major Event Funding Application Form

| | | | | |
|-------------------------------|-----------------------------|-----------------------|-----------------|-----------|
| | Golf Magazine | 15,000 copies | National | |
| | Vic Golf | 7000 copies | State | |
| | Fox Sports Golf Show | 30 Min program | National | |
| | | | | |
| | | | | |
| Total Advertising Cost | | | | \$ |

What process will or have you put into place to engage co-operation with local businesses?

We have already completed consultation with the accommodation providers to ensure that special offers and low season pricing remains in place.

Use of local products as part of the event

Entertainment from local providers

Community Benefit

How will the event provide affordable entertainment?

Sunday meet and greet will be open to the broader community and will provide free entertainment

How will the event promote partnerships with other community organisations?

The event committee has already worked hard to partner with the accommodation houses to ensure that prices for accommodation reflect the season and are not set at rack rate because of the event.

The committee is already in discussion with Tocumwal Golf Club to expand the event in 2016.

.....

How will the event promote cultural awareness?

Unlikely to promote cultural awareness.

.....

How will the event promote youth involvement?

Any excess funds from the event will be used to continue the Cobram Barooga Golf Clubs program to encourage junior golf and to develop after school programs. The Club is keenly interested in promoting golf as a healthy sporting alternative especially for those that don't enjoy the mainstream sports.

Will the event provide disability access?

All aspects of the event will offer disability access.

Please list any community groups or organisations that will benefit from event profits and estimate approximate donation.

The committee has identified BAG projects to be a beneficiary of the event if there is a possibility to donate after the event however the committee will consider sustainability of the event before giving away any profit.

.....

How does the event demonstrate a commitment to waste wise/recycling program?

Cobram Barooga Golf Club has a confirmed commitment to recycling both in the clubhouse and on course

.....

.....



Major Event Funding Application Form

Part Four – Financial Details of Project

A copy of the groups/organisations latest annual report and financial statement (including balance sheet) must be attached to this application.

4.1 Program Budget

| INCOME | |
|--|---------------------|
| Source | Total \$ |
| Amount requested from Council (<i>from Question 3.4</i>) | 5000 |
| Funds provided from your organisation | 2000 |
| Corporate sponsorship | 5000 |
| Business/philanthropic contribution | |
| Other government contribution | 1000 (Moirra Shire) |
| Fees/admission | 18000 |
| Food and drinks | |
| Raffles/Fundraising | 1000 |
| Other (please specify) | |
| | |
| | |
| Total Income of event | 32000 |

| EXPENSES | |
|--|-----------------|
| Source | Total \$ |
| Administration | 2800 |
| Advertising (<i>from Question 3.7</i>) | 5000 |
| Printing | 500 |
| Marketing materials | 1000 |
| Hire fees | 600 |
| Entertainment | 1000 |
| Food and drinks | 11000 |
| Prizes/donations | 10000 |
| Permit fees | |
| Other (please specify) | |
| | |
| Total expenditure of event | 32000 |



Major Event Funding Application Form

Part Five – Authorisation and Compliance

This is to be signed by two executive committee members of the group/organisation

I declare that the information supplied in this form is to the best of my knowledge accurate and complete.

| | |
|-------------------------------------|---|
| Name:..Barry Kennedy..... | Name:.....Wayne Gould..... |
| Position:....Committee Member..... | Position:.....Club Captain..... |
| Address:....Collie St Barooga, NSW. | Address:....William Street, Cobram VIC..... |
| | |
| Phone: (A/H)..5873 4798..... | Phone: (A/H)...5872 1866..... |
| (B/H)..... | Phone: (B/H)..... |
| Signature:.....On hard copy..... | Signature:.....On hard copy..... |
| Date:.....28/9/14..... | Date:.....28/9/15..... |

Part Six - Checklist

| | Yes (✓) | Committee Use Only |
|---|---------|--------------------|
| Required: | | |
| All questions have been answered | | |
| Copy of budget for the project | | |
| Evidence of public liability insurance with coverage of \$20m, noting Berrigan Shire Council as an interested party | | |
| If applicable: | | |
| Copy of incorporation | | |
| Proof of ABN | | |
| Details of registration for GST | | |
| Copy of latest Annual Report | | |
| Additional supporting information | | |
| Letter/s of endorsement from contributing organisations | | |
| Letter/s from community groups/stakeholders supporting event | | |
| | | |

Please forward completed applications to:

The Secretary
 Berrigan Shire Council
 Events Committee
 P.O. Box 137
 BERRIGAN NSW 2712



Major Event Funding Application Form

Information provided in this application will be used to determine Council funding.
Applications will be assessed by the Events Committee.

Part One – Details of Group/Organisation Making Application

1.1 Group/Organisation Details

Name of Group/Organisation: Barooga Sports Bowls Club

Address of Group/Organisation: Snell Road Barooga 3644

1.2 Contact Details

Name: Ken Anderson

Position: Treasurer

Postal Address 5a Kamarooka Street Barooga 3644:

Telephone No (B/H) 58734 851

(A/H) 58734 851

Fax No

Email address: kan20738@bigpond.net.au

1.3 Proof of Incorporation

Does the group or organisation have legal status of organisation (Incorporated, Association)?

Please tick appropriate box and provide registration number and date of establishment:

Yes Registration Number:.....

Date of Establishment:.....

No

1.4 What is your Group/Organisation GST status? (Please tick one box below)

No ABN and not registered for GST (please attach a Statement by Supplier).

ABN but not registered for GST (please attach a copy of the ABN Certificate).

ABN and registered for GST (please attach a copy of the ABN Certificate).

Currently applying for ABN/GST registration (when received Council will require this information before funding can be made).

Section 355 Committee of Berrigan Shire Council.

1.5 Provide a brief description of nature and objectives of the group or organisation.

The Barooga Sports Bowls Club will again hold a prestigious bowls event during winter (off season) and encourage bowlers to attend Barooga and Tocumwal bowls clubs.

Our objective is to ensure the bowlers play in a safe and healthy environment over the four day event and show case Berrigan Shire facilities.

The event attracts bowlers plus family members (non-residents) for the duration of the event, by staying at Motels and eating at restaurants, as this would benefit the Berrigan Shire economy.



Major Event Funding Application Form

Part Two – Event Overview

2.1 Event Title

Barooga Classic Pairs

2.2 Event Description (Briefly describe the proposed event in one or two sentences)

The bowling event is played over four days, pairs playing 7 games of 19 ends at two venues. Each venue supply morning tea and lunch each day, the winners of the event are paid on the fourth day.

.....

.....

2.3 Location of Event (Address)

Barooga Sports Bowls Club Snell Road Barooga and Tocumwal Bowls Club 5 Adams Street Tocumwal.

2.4 Event Start Date 30 / 5 / 2015

Finish Date: 2 / 6 / 2015

2.5 Has the event been held in previous years? If so, how many years?

Three (3) 2012, 2013 & 2014

2.6 Please specify any other assistance (financial and in-kind) that has been provided to the group or organisation by Council over the past three years and for which project/event.

NIL

2.7 Has a representative of the group met with Council staff before lodging this application?

Yes Staff information:.....

No

2.8 How many people are expected to attend this event

128 Bowlers, 64 family members and many spectators, total approximately 350.

2.9 How did you estimate this number? (please provide any evidence from previous events)

Evidence of previous events

2012 Bowlers 112, family members 40 and 45 spectators, total 197

2013 Bowlers 64, family members 25 and 45 spectators, total 134 Cobram bowling was not available.

2014 Bowlers 112, family members 50 and 60 spectators, total 222 change to Tocumwal bowling club.



Major Event Funding Application Form

Part Three – Project Funding Assessment Criteria

It is important that all sections are completed to assist the Committee in their assessment, and that your responses target the assessment criteria contained in the Funding Guidelines. Attach additional pages if required.

3.1 Event Rationale

What is the main objective of holding this event?

This prestigious bowling event played at Barooga and newly included Tocumwal enables us to expand our event and invite players from many parts of the state of N S W and Victoria to enjoy our facilities in the sun country during the winter season as being significant to the region. Further expansion, we may need to invite Berrigan and or Finley bowling clubs to satisfy increased numbers to the event.

3.2 Event Stakeholders

Please list all stakeholders that will be involved in staging the event, including task/s or role.

Barooga Sports Club
 Barooga Sports Bowls Club, Classic events committee of 5 members.
 Prepare entry forms, advertising and promotional material, collecting entry fees and sponsor donations. Ensure catering will be available for 4 days of the event.
 Preparing bowlers draw sheet and score cards for both venues.

3.3 Organisation Background

Please provide examples of previous events staged by your group or organisation

The classic events committee have organised (3) three previous events and were found to be successful and very good comments came from the players, unfortunately the event has always had a shortfall in finances, it was suggested by the bowlers at the event to increase our entry fee from \$100.00 to \$125.00 per player and that would cover some of the shortfall. By including Tocumwal bowls club last year we are able to expand our entries this year.

3.4 Funding Requested from Council

Amount **\$5,000.00**

Please explain what the funding will be used for?

Advertising and promotional material, local radio, newspapers and bowls magazine \$3,000.00.

Entry forms 750, \$1,150.00

Score sheet 4 and score cards 400, \$850.00

All promotional material will include Berrigan Shire Council Logo.



Major Event Funding Application Form

3.5 Event Plan

Please provide a clearly identified project plan including event stages, action dates and responsibilities.

| <i>Event Stage</i> | <i>Completion Date</i> | <i>Responsibility</i> | <i>Comments</i> |
|----------------------|---------------------------|-----------------------|--|
| Planning event | October 2014 | Committee | 30 th May-2 nd June 2015 |
| Sponsorship | November 2014 | Graeme Searle | |
| Entry form | December 2014 | Archie Ellis | Distribute |
| Advertising | January 2015 | Ray Wright | Bowls magazine |
| Promotions | March 2015 | Graeme Searle | Local radio |
| Catering | April 2015 | Vin Toohey | Local IGA |
| Entries close | Mid April 2015 | Archie Ellis | |
| Score sheet | Late April 2015 | Noel O'Brien | |
| Score cards | Late April 2015 | Noel O'Brien | |
| Entry fee collection | May 30 th 2015 | Ken Anderson | |
| Prize monies | May 30 th 2015 | Ken Anderson | |
| Event | 2 nd June 2015 | Committee | |
| Event prizes | 2 nd June 2015 | Director | Graeme Searle |
| | | | |
| | | | |

3.6 Economic Impact

Estimated number of visitors from outside the Berrigan Shire: 108 bowlers and 64 family members

Estimated number of visitors from inside the Berrigan Shire: 20 bowlers and 80 spectators

How do you propose to attract visitation to the event?

The prestigious bowling event held in the off bowling season attracts many visitors through advertising and promotional material.

What economic opportunities will the event provide in terms of local shopping, dining or accommodation?

Past events held in Barooga and Tocumwal, bowlers and their families have used local Motels, caravan parks, shops and restaurants.

Barooga classic held over (4) days allowing bowlers and families to use all facilities available to them, helping the local community business economically.

3.7 Marketing and Promotion

List the activities that you will undertake to market and promote the event (how, when and through which mediums), identify who you are trying to attract by the activity (age, geographic location, special interest group), and how much each will cost. Enter total cost under Expenses "Advertising" in Section 4.1 Program Budget.

| <i>Dates</i> | <i>Advertising medium (Print, TV, radio, internet, etc.)</i> | <i>Advertising reach (e.g. circulation, no. of flyers, no. of adverts, etc.)</i> | <i>Scope</i> | <i>Est. Cost</i> |
|-------------------------------|--|--|-------------------------------|-------------------|
| e.g. 21/07/11 – 21/08/11 | Radio – StarFM, | 60 x 15 sec ads | Wodonga, Shepparton, Wagga | \$2,500.00 |
| 1/2/2015-1/4/2015 | Radio | 40x30sec | Wagga-Shepparton | \$1,500.00 |
| 1/2/2015 | Bowls Magazine | 5000 | NSW-Victoria | \$750.00 |
| 1/12/2014 | Entry forms | 750 | NSW-Victoria | \$1,150.00 |
| 1/2/2015 | Newspapers | 3000 | NSW-Victoria | \$750.00 |
| | | | | |
| Total Advertising Cost | | | | \$4,150.00 |



Major Event Funding Application Form

Part Four – Financial Details of Project

A copy of the groups/organisations latest annual report and financial statement (including balance sheet) must be attached to this application.

4.1 Program Budget

| INCOME | |
|--|-------------------|
| Source | Total \$29,800.00 |
| Amount requested from Council (<i>from Question 3.4</i>) | \$5,000.00 |
| Funds provided from your organisation | \$750.00 |
| Corporate sponsorship | \$5,250.00 |
| Business/philanthropic contribution | NIL |
| Other government contribution | NIL |
| Fees/admission increased from \$100.00 to \$125.00 P/P | \$14,000.00 |
| Food and drinks | \$3,800.00 |
| Raffles/Fundraising | \$1000.00 |
| Other (please specify) | |
| | |
| | |
| Total Income of event | \$29,80.00 |

| EXPENSES | |
|--|-------------------|
| Source | Total \$27,250.00 |
| Administration | \$580.00 |
| Advertising (<i>from Question 3.7</i>) | \$2,150.00 |
| Printing | \$2,000.00 |
| Marketing materials | \$850.00 |
| Hire fees | NIL |
| Entertainment | NIL |
| Food and drinks | \$4,480.00 |
| Prizes/donations | \$15,780.00 |
| Permit fees | NIL |
| Other (please specify)Power & Cleaning | \$290.00 |
| Meal Vouches | \$1,120.00 |
| Total expenditure of event | \$27,250.00 |



Major Event Funding Application Form

Part Five – Authorisation and Compliance

This is to be signed by two executive committee members of the group/organisation

I declare that the information supplied in this form is to the best of my knowledge accurate and complete.

Name: Ken Anderson

Name: Noel O'Brien

Position: Treasurer

Position: Secretary

Address: 5A Kamarooka Street Barooga NSW 3644

Address: Victoria Ave Barooga NSW 3644

Phone: (A/H). 58734851

Phone: (A/H). 58734805

(B/H).....

Phone: (B/H).....

Signature: *Ken Anderson*Signature: *Noel O'Brien*Date: *30.9.2014*Date: *30/9/2014*

Part Six – Checklist

| | Yes (✓) | Committee Use Only |
|---|---------|--------------------|
| Required: | | |
| All questions have been answered | X | |
| Copy of budget for the project | X | |
| Evidence of public liability insurance with coverage of \$20m, noting Berrigan Shire Council as an interested party | X | |
| If applicable: | | |
| Copy of incorporation | | |
| Proof of ABN | | |
| Details of registration for GST | | |
| Copy of latest Annual Report | | |
| Additional supporting information | X | |
| Letter/s of endorsement from contributing organisations | | |
| Letter/s from community groups/stakeholders supporting event | | |

Please forward completed applications to:

The Secretary
 Berrigan Shire Council
 Events Committee
 P.O. Box 137
 BERRIGAN NSW 2712

BAROOGA SPORTS CLASSIC PAIRS 30th MAY - 2nd JUNE, 2015

| | PROPOSED CLASSIC | PRIZES | MEALS | VOUCHES |
|---------------------------------|--------------------------|---------------------|-------------|-------------|
| OUTGOINGS | | | | |
| 1ST & 2ND GAME | SATURDAY 9.30 AM 19 ENDS | \$ 1,680.00 | \$1,120.00 | |
| 3RD & 4TH GAME | SUNDAY 9.30 AM 19 ENDS | \$ 1,680.00 | \$ 1,120.00 | |
| 5TH & 6TH GAME | MONDAY 9.30AM 19 ENDS | \$ 1,680.00 | \$ 1,120.00 | |
| 7TH GAME | TUESDAY 9.30AM 19 ENDS | \$ 840.00 | \$ 1,120.00 | |
| MAJOR PRIZES | | \$ 9,900.00 | | |
| SUBTOTAL | | \$ 15,780.00 | \$4,480.00 | \$ 1,120.00 |
| ADVERTISING & ENTRY FORM COSTS | | \$ 5,000.00 | | |
| ADMISTRATION & POWER & CLEANING | | \$ 870.00 | | |
| TOTAL EXPENSES | | \$ 27,250.00 | | |

| | | |
|----------------------|---------------------|--|
| ENTRY FEE & \$125.00 | \$ 14,000.00 | ENTRY FEES INCREASED FROM \$100.00 TO \$125.00 |
| SPONSORS | \$ 5,250.00 | PER PALYER FOR THIS EVENT. |
| BAR BAROOGA | \$ 1,850.00 | |
| RAFFLE BAROOGA | \$ 400.00 | |
| BAR TOCUMWAL | \$ 1,950.00 | |
| RAFFLE TOCUMWAL | \$ 600.00 | |
| BSBC | \$ 750.00 | |
| BERRIGAN SHIRE | \$ 5,000.00 | |
| TOTAL INCOME | \$ 29,800.00 | |

INCOME & SPONSORS

| | |
|-------------------|--------------------|
| ENNALS CARAVAN | \$ 250.00 |
| MUSTICA OASIS | \$ 500.00 |
| ANDREW JENKINS | \$ 250.00 |
| BROOKS ACCOUNTING | \$ 250.00 |
| RACV | \$ 500.00 |
| SPORTIES | \$ 3,500.00 |
| TOTAL | \$ 5,250.00 |

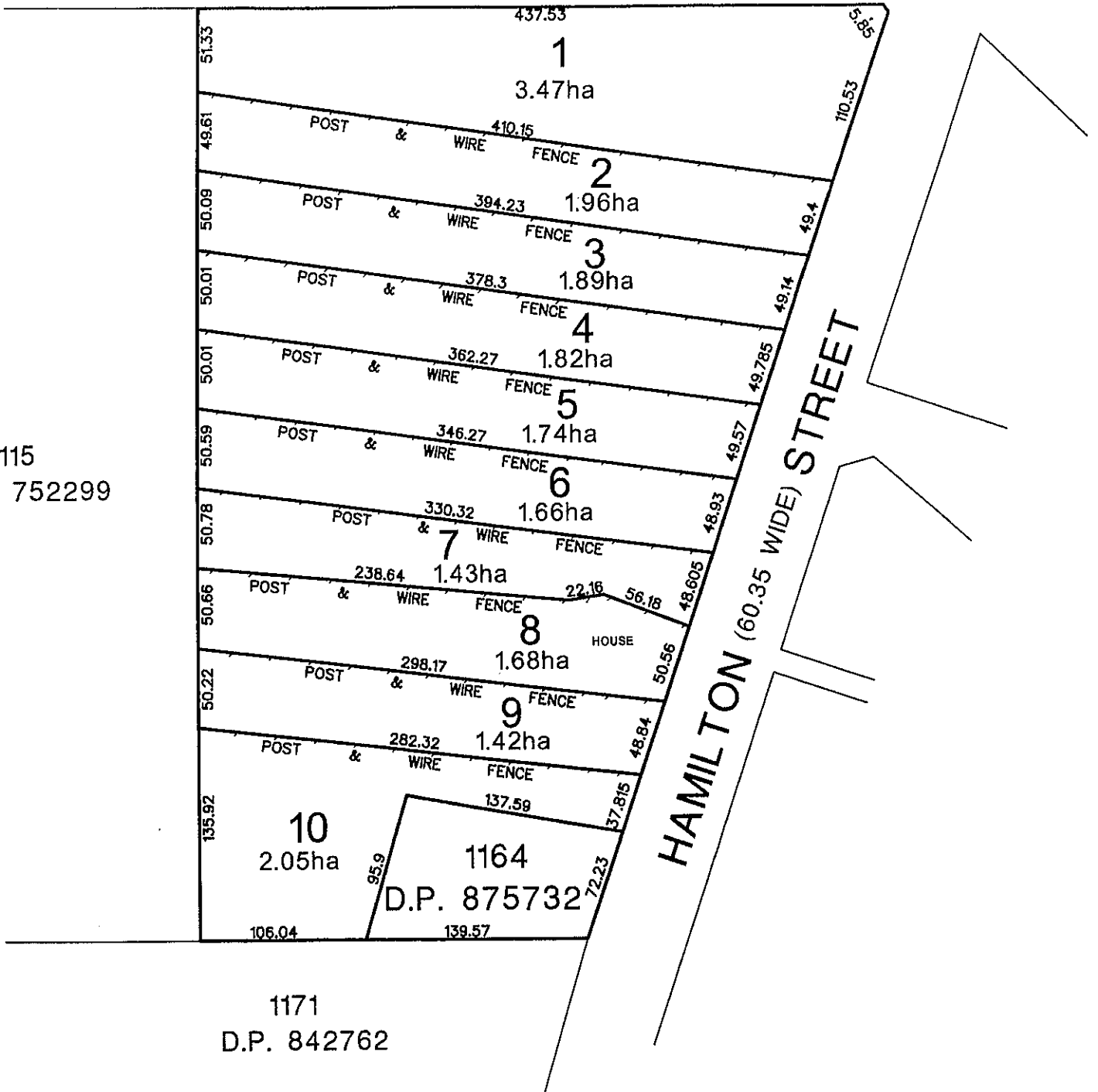
| | |
|---------------------|--------------------|
| INCOME & SPONSORS | \$ 29,800.00 |
| EXPENSES | \$ 27,250.00 |
| TOTAL PROFIT | \$ 2,550.00 |

FURTHER EXPENSES

| | | |
|--------------------|------------------|-----------|
| 4 DAYS | EXPENSES | |
| VOLUNTEERS | 20 MEMBERS | |
| GREEN MAINTENANCE | \$ 80.00 | CHEMICALS |
| MATCH COMMITTEE | 6 MEMBERS | |
| BAR STAFF | 2 MEMBERS | |
| CLUBHOUSE CLEANING | \$ 140.00 | |
| ELECTRICITY | \$ 100.00 | |
| GAS | \$ 50.00 | |
| GREEN DEPRECIATION | \$ 500.00 | |
| TOTAL | \$ 870.00 | |

RIVERINA (60.35 WIDE) HIGHWAY

115
P. 752299



| AMENDMENTS | DATE | INITIALS | REDUCTION RATIO 1 : 2500 | | PR |
|------------|------|----------|--------------------------|---------------|--------|
| | | | 0 25 50 75 100 125 520 | | |
| | | | DATE OF SURVEY : | COMPUTER FILE | PARISH |
| | | | REGISTERED SURVEYOR | | |



Map Zoom: 207.9 m | Scale: 1:800

WORK HEALTH AND SAFETY COMMITTEE MINUTES OF MEETING

Minutes of meeting held at 8:00am 6th November, 2014 at the Berrigan Depot.

Present: Michelle Koopman, Karen Hanna, Kevin Dunn, Jeff Manks, Andy Reeves

Apologies: Nil

Previous Minutes

Moved K. Hanna seconded J. Manks that the minutes from the previous meeting, held on 11th September, 2014 be accepted. MOTION ACCEPTED.

Matters arising:

Correction on Previous Minutes

Previous minutes stated that a worker was involved in an incident where a desk collapsed due to the worker "standing on the desk". This was incorrectly minuted and should state that the worker was "leaning on the desk".

Moved K. Dunn, seconded K. Hanna that the previous minutes be altered to accurately reflect the details of the incident. MOTION ACCEPTED.

Committee Vacancy

We wish to thank Ian Docking for his involvement and commitment to work health and safety, and regretfully accept his resignation from the WHS Committee.

Anybody who would like to become a member of the WHS Committee is encouraged to apply. Meetings are approximately 1 hour per month, in addition to periodic involvement in Workplace Inspections.

Traffic Counters – WHS issues

Andy currently exploring radar traffic counters and the costs associated with them. Radar counters are expected to eliminate issues with walking onto/working on roads during installation, which are the risks associated with the current counters.

Suggestions

- Speed sign installed;
- Mirror not installed;
- Lace up boots taken up by some staff with varied feedback;
- Flu shots not to proceed.

RAP

RAP reviewed. Items for discussion include:

- Hazardous substances addressed at Tocumwal – Need to follow up the current practice at Berrigan;

- Test and Tag currently being addressed by Asset Maintenance Officer;
- Toc Water – lids on valve box addressed;

Inspections Tabled

- Council Office

Incident Reports

Nil

General Business

Heat Stress Policy

Expected to be adopted by Council at next meeting on 19th November, 2014. Information session on Heat Stress and the policy will be presented by Matt Hansen at the Staff Presentations on 20th November, 2014.

November Presentations

Staff Presentations on the 20th November, 2014 will also include information sessions on Workplace Bullying and Harassment, Equal Employment Opportunity and the role of the Contact Officer, and Expenses and Facilities Guidelines.

Wodonga OHS Seminar/Workshops

Michelle and Andy attended the VWA OHS Seminar and Workshops in Wodonga on Tuesday 21st October, 2014. These sessions were free and included presentations by Victorian and NSW Workcover Inspectors followed up by workshops relating to Drug and Alcohol in the Workplace, Mental Health and OHS System Management.

Meeting closed : 8:50am

Next Meeting:  11th December, 2014

| Area | Date | Inspector/s | Hazard/Non-Compliance | Risk Level | Recommended Action | Person Responsible | Proposed Completion Date | Actual Completion Date | Verification |
|---|----------|-------------|--|------------|--|--------------------|--------------------------|------------------------|--------------|
| Pools | 25/10/11 | MK/PG | Hazardous substances not stored correctly. | Low | Toc/Berrigan – bags of chemical powder stored in unlabelled bins – bins to be labelled. <i>Completed in Tocumwal – Paul to follow up and advise re Berrigan</i> | WSO | | | |
| Barooga Water Treatment | 23/10/12 | MK | Steps down to River Pump – covered in weeds and presents a severe trip hazard | High | Steps to be replaced under capital works program. <i>Tender process underway</i> | EE | TBA | | |
| Berrigan Depot | 06/03/14 | ID | Evacuation procedures for Berrigan Depot not available | L | Re-issue procedures and place in Smoko Room | ERM | | | |
| Berrigan Depot | 06/03/14 | ID | Chainsaw equipment stored in shower | M | | | | | |
| Berrigan Depot | 06/03/14 | ID | Outside areas of the Workshop are cluttered – poor housekeeping | M | | | | | |
| Berrigan Depot | 06/03/14 | ID | Boundary fenceline needs addressing: <ul style="list-style-type: none"> - East side – low mesh and heavy vegetation; - General barbed wire needs maintenance | M | | | | | |
| Tocumwal Water; Barooga Water, Finley Water, Berrigan Water | 18/06/14 | AR | Test and Tag out of date – date of last inspection 06/12 | M | Asset Maintenance Officer following up on status of all Test and Tag items. | AMO | | | |
| Berrigan Water | 18/06/14 | AR | Non-compliant ladder to Floc Tank and Filer | H | | | | | |
| Barooga, Finley and Berrigan Libraries | 06/08/14 | JM | Emergency Evacuation diagrams not available. | L | Reissue procedures and plans where found to be missing. | ERM | | | |
| Pound | 22/07/14 | MK | Open drain in the dog sheds is a trip hazard | H | Place removable cover over the pit hole | DM | | | |
| Ranger | 22/07/14 | MK | Euthanasia procedures need to be reviewed. Current practice results in | M | Review the procedures: <ul style="list-style-type: none"> • If euthanizing on site, then | DM | | | |

| Area | Date | Inspector/s | Hazard/Non-Compliance | Risk Level | Recommended Action | Person Responsible | Proposed Completion Date | Actual Completion Date | Verification |
|--------|----------|-------------|---|------------|---|--------------------|--------------------------|------------------------|------------------|
| | | | manual handling issues, and on site practice results in reputational issues. | | screens to be used; <ul style="list-style-type: none"> • Large animals must be euthanized on site; • If euthanizing on site, defined procedures on how animals will be restrained must be developed; • Small animals can be euthanized at the pound. | | | | |
| Office | 30/09/14 | JM | Trip hazard exists where filing cupboards are stored in walkway to Works Room. | L | Relocate filing cupboards | DCS/AMO | | | <i>Completed</i> |
| Office | 30/09/14 | JM | Light switch in Works Room sparking. | H | Replace immediately | AMO | | | <i>Completed</i> |
| Office | 30/09/14 | JM | Emergency Evacuation Plans out of date and do not reflect current office design | L | Reissue plans. New Survey drawings to be developed. | ERM/ | | | |
| Office | 30/09/14 | JM | No SDS available for ink cartridge toner. | L | Arrange for SDS to be delivered with toner orders. | AO | | | |

- Shaded areas include items requiring immediate action, or advice on progression.